

Corning Union High School District Regular School Board Meeting

Date of Meeting: December 14, 2023

Time of Meeting: 5:45P.M.

Place of Meeting: CUHS Library



Agenda

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. APPROVAL OF AGENDA/REORDERING OF AGENDA/ADDITION OF ITEMS Action

5. ANNUAL ORGANIZATIONAL MEETING

5.1 Election of officers for the 2024 Calendar Year Action

The Board will elect a president, a clerk, and will appoint a secretary for the 2024 calendar year.

5.2 Setting of dates and times for regular school board meetings Action

The Board will act to set the dates and times for regular school board meetings for the 2024 calendar year.

6. REPORTS

6.1	Associate Principal Charlie Troughton	Information
6.2	Academic Report- Social Science Dept. Chair Thomas Mendonsa	Information
6.3	Academic Report- VAPA Dept. Chair Sarah Trammell	Information
6.4	Student Board Member- Bentley Mendoza	Information
6.5	Superintendent Report - Jared Caylor	Information

7. PUBLIC COMMENT ON CLOSED SESSION OR ITEMS NOT ON THE AGENDA

Under this item on the Agenda, the public is invited to address the Board regarding items that will be discussed in closed session or on any other matters within its jurisdiction. Individual speakers will be allowed up to 3 minutes to address the Board. The Board shall limit the total time for public input to 20 minutes. Please note that Government Code Section 54954.2(a) limits the ability of Board Members to respond to public comments. In addition, the Board may not take action on any item which is not on this agenda except as authorized by Government Code 54954.2.

8. ADJOURN TO CLOSED SESSION

8.1 PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE/RESIGNATION

8.2 CONFERENCE W/ LABOR NEGOTIATORS

District Representative: Superintendent Caylor

Employee Organizations: ESP and CITA

9. REOPEN TO PUBLIC SESSION

10. ANNOUNCEMENT OF ACTION TAKEN IN CLOSED SESSION, IF ANY

11. CONSENT AGENDA ITEMS

Action

All matters listed under the consent agenda are considered by the Board to be routine and will be enacted by the Board in one motion. Requests by a member of the Board to have any item removed from the consent agenda for discussion will be honored without debate. Requests by the public to have an item taken off the consent agenda will be considered prior to the Board taking action.

11.1 Approval of Regular Board Meeting Minutes of November 16, 2023

11.2 Approval of Warrants

11.3 Interdistrict Attendance Requests

11.4 Human Resources Report

11.5 Agreement between CUHSD & NM&R for Architectural Service for project No. 23-2065

12. ITEMS FOR DISCUSSION

12.1 Interim Report on Financial Status

The Board will receive a report on the financial status of the District, as required by law.

12.2 Ranch Shop Facility

Superintendent, Jared Caylor will discuss the potential of cooperating with Shasta College to construct a shop facility at the Ranch.

12.3 Public Disclosure of Collective Bargaining Agreement

In accordance with AB 1200 and Government Coded Section 3547.5, Tehama County Superintendent of Schools has received copies of the Disclosure of Collective Bargaining Agreement for the tentative settlement with the Corning Union High School CAL-ESP CTA.

12.4 Family Community Partnership

The Board will consider approving the Community Schools Partnership Agreement.

13. ITEMS FOR ACTION

13.1 Certification of Financial condition of District

The Board will consider the recommendation for Certification of the District's financial status.

13.2 Developer Fees

The Board will consider approving the annual developer fees report. The annual developer fee report is a statement of revenues, expenditures and changes in fund balance for the year ended June 30, 2023.

13.3 GASB 75 Actuarial Report

The Board will consider approving the report which is used in our annual audit reports and financial statements.

13.4 Adoption of 2024-25 District Calendars

The Board will consider adopting calendars for the 2024-25 school year.

13.5 Approval of the Updated Rodgers Ranch Master Plan

The Board will consider approving the updated Rodgers Ranch Master Plan which has been recommended by the Rodgers Ranch Committee.

13.6 Approval of the A-G Completion Improvement Plan

The Board will consider approving the A-G Completion Improvement Plan.

13.7 Superintendent Objectives Update

Superintendent, Jared Caylor will update the Board on progress towards his objectives as established after his last evaluation.

13.8 Governance Handbook

The Board will consider approving the newly revised Governance Handbook with the update to page 16, item #5.

**13.9 Ratification of the tentative agreement between CUHSD & CUHS
CAL-ESP CTA**

The Board will be asked approve the tentative agreement between CUHSD & CAL-ESP for the 2023-24 school year.

**13.10 Approval of the ESP Classified District Salary Schedule Reflecting
2023-24 Settlements**

Action

The Board will consider approving updated ESP Classified salary schedule which reflect the raise agreed to in 2023-24 negotiations.

13.11 Future Agenda Items

The Board will discuss the need for any future agenda items.

14. ADJOURNMENT

Request for documents that are public record and are provided at the time of the meeting to a majority of the Governing Board regarding an open session item will be made available for the public inspection upon request to the Superintendent's Office located at [643 Blackburn Avenue, Corning, CA](#) during normal business hours. Any individual that requires disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in the Board meeting should contact the Superintendent's Office. The Board of Trustees recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Board encourages the early, informal resolution of complaints whenever possible and appropriate. The Board has also adopted policy and procedures for resolving complaints which cannot be resolved through an informal process. The Board has designated Jared Caylor, Superintendent as the compliance officer for complaints. All complaints shall be filed at the district office, [643 Blackburn Ave, Corning, CA 96021](#).

**Corning Union High School District
Regular School Board Meeting Dates
2024 Calendar Year**

January 18, 2024

February 15, 2024

March 21, 2024

April 18, 2024

May 16, 2024

June 18, 2024

June 20, 2024

August 8, 2024

September 12, 2024

October 17, 2024

November 21, 2024

December 12, 2024

**All meetings are held in the CUHS library and begin at 5:45 pm unless otherwise noted.*

Corning Union High School Regular School Board Meeting

DATE November 16, 2023

TYPE OF MEETING:
Regular

TIME: 5: 45 P.M.

MEMBERS ABSENT:

PLACE: Corning Union High School

VISITORS:

Kim Tomas, Kelley Jardin
Jessica Flores, Julie Armstrong
Gary Pope, Andy Farrell
Crystal Ward

MEMBERS PRESENT:

Todd Henderson, Larry Glover
Jim Bingham
Tony Turri, Cody Lamb

SCHOOL DISTRICT REPRESENTATIVES:

Jared Caylor, District Superintendent
Jason Armstrong, CUHS Principal
Justine Felton, CUHS Associate Principal
Charlie Troughton, CUHS Associate Principal
Audri Bakke, Centennial Principal
Heather Felciano, Director of Special Ed
Diana Davisson, Chief Business Officer
Dave Messmer, Director of Technology
Stacie Magee, Director of Food Services
Cassie Riddle, HR Coordinator
Jessica Marquez, Administrative Assistant to Superintendent

THE CORNING UNION HIGH SCHOOL -

- 1. CALL TO ORDER:** The meeting was called to order at 5.45 p.m.by Board President, Larry Glover.
- 2. PLEDGE OF ALLEGIANCE:** Board President, Larry Glover asked the Board and audience to stand for the flag salute.
- 3. ROLL CALL:** Board President, Larry Glover asked for a roll call.

Attendance is as follows:

- Tony Turri
- Jim Bingham
- Cody Lamb
- Todd Henderson
- Larry Glover

**4. APPROVAL OF
AGENDA/REORDERING
OF AGENDA/ADDITION
OF ITEMS:**

A motion was made by Tony Turri and seconded by Cody Lamb to approve the agenda with no changes.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Tony Turri	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Cody Lamb	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

5 .REPORTS

**5.1 SUPERINTENDENT
REPORT:**

Superintendent, Jared Caylor shared the following:

Enrollment is as follows:

CUHS - 940
Cent - 83
ISP- 35
CUHSD -1058

Enrollment Projections were shared with the board and audience. This data is received from the county. The data from the feeder districts is used. There is a downward trend in 3 year. Board Clerk, Jim Bingham asked how much per student does the district receive. The amount is 20K per student. This information is used to determine how much income will be generated and that is used for budget projections. Superintendent, Jared Caylor shared that last year the projection was perfect and this year, we were off by 3 students.

Expect More Tehama Conference

The district has been working close with Kathy Garcia (formerly worked for the Job Training Center) and she is now building relationships with us through Expect More Tehama. The District was at a conference to support Economic Development and Educational Opportunities. This is also geared towards CTE. Senator Dahle attended, along with Matt Patton, which is the Executive Director of California Ag Association and Jay Davis of Shasta College. This was a great conference.

Family Community Partnership

The district is involved in a partnership with TCDE, Red Bluff Elementary, Corning Elementary and First 5. The group hosted the Coach Carter Event recently which was held on CUHS Main Campus. This was a great event.

**5.2 STUDENT BOARD
MEMBER:**

Bently Mendoza reported the following:

1. November- last fall rally
2. School Spirit is great
3. Canned food drive is happening and ends on 12/12
4. Interact is helping with Homeward Bound Project
5. Blood Drive was a huge success- .68 pints total
6. Jan 12th is HOMECOMING

**5.3 SCIENCE DEPT
CHAIR:**

Department Chair, Shaun Fredrickson reported on the following:

Science Teachers/ Department

James Johnson – 10 years Chemistry, Physics, Living Earth

Shaun Fredrickson- 10 years Biology, Med Biology, Living Earth
Medical Terminology

Tony Lenci- 3 years Living Earth, Biology, Life Science

Vision

Integrated Science (NGSS Framework)

- Living Earth 2023-24 **Done!**
 - Focus on Biology with added Chemistry and Physics
- Chemistry in Earth System 2024-25
 - Focus on Chemistry with added Biology and Physics
- Physics of the Universe 2025-26
 - Focus on Physics with added Chemistry and Biology
- Projects in the department
- Pictures shared
- Denver National Conference March 20-23
- Collaboration with Ag Department – Practices, Core Ideas, Crosscutting

Challenges Include:

- Student Effort
- Motivating Students
- New Curriculum

**5.4 MATH
DEPT
CHAIR:**

Dept. Chair, Kelley Jardin introduced the staff who accompanied this evening as she presented.

Staff in the department is as follows:

- Kelley Jardin
- Julie Armstrong
- Gary Pope
- Andy Farrell
- Neikka Peterson

They all teach different sections but work very hard and share day to day challenges and support one another. They are always looking for ways to learn and help each other. There are approximately 25 students in each classroom and the department thanked the board for keeping the smaller class sizes. IT really makes a difference. They are seeing progress and working to see more growth. Board President, Larry Glover thanked the department for the hard work that they do.

**5.5 FOOD
SERVICE
REPORT:**

Food Service Director Stacie Magee reported on the following:

1. Worked at Save Mart for 25 years
2. Held many different positions but needed a challenge
3. School Business is much different and she has been faced with some challenges.
4. Her son was a Freshman when she started working here.
5. Her goal is to keep the Café Fund in good shape and self-sustainable
6. She has applied for grants and has been successful so far.
7. 75-80% is scratch cooked
8. She is very happy to have the staff that she works with, they are hard working ladies.
9. The department serves 195 students for breakfast, 650 for lunch and 160 for supper.
10. The last 3 weeks she had her first Admin Review and CDE comes in and goes through every thin very thoroughly. They look at the entire program. There was one finding and it was very minor.

There was some discussion about using local produce. She would love to use eggs, fruit and veggies from the farm. They receive a lot of product from Happy Valley but the farm to table is much better.

Superintendent, Jared Caylor also shared that the last review had 12 finding and 30K in corrections.

**6. PUBLIC
COMMENT
ON CLOSED
SESSION
ITEMS
NOT ON THE
AGENDA:**

Board President, Larry Glover

**7. ADJOURN TO
CLOSED SESSION:**

The Board adjourned to closed session at 6:28 p.m.

**8. REOPEN TO PUBLIC
SESSION:**

The Board reopened to public session at 8:15 p.m.

**9 . ANNOUNCEMENT
OF ACTION TAKEN
IN CLOSED SESSION:**

Board President, shared that no action was taken.

**10. CONSENT AGENDA
ITEMS:**

A motion was made by Cody Lamb and seconded by Todd Henderson to approve the consent agenda items.

Board Member, Tony Turri had questions on the warrants:

1. PGE on the Req Page 12 Report- Supt. Caylor will look into this and get back to the Board with details.
2. MJB Welding- are they itemized-YES
3. Mid Valley Vet- Did we have a llama- Yes, to help with the goats but it died. This was for the services with that situation.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Tony Turri	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Cody Lamb	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

**10.1 APPROVAL
OF REGULAR
SCHOOL
BOARD
MEETING
MINUTES:**

Approval of Regular Board Meeting Minutes of October 19, 2023.

**10.2 APPROVAL
OF WARRANTS:**

40255870-40255888, 40255889-40255893, 40255893-40256073,
40256074-40256333, 40256334-40256491, 40256492-40256854
40256855-40257054, 40257054-40257137
Expensed Amount 628,256.14 154 Checks

Cal Card Report

TOTAL NUMBER OF CHECKS 1
NET AMOUNT \$29,428.24

CHECK # 40257535 CK AMT \$29,428.24 US BANK

**10.3 INTERDISTRICT
REQUEST:**

The request for this month are as follows:

- Chance Lawrence
- Jose Hernandez Reyes
- Elena Blanco
- Ashely Edmiston
- Joanna Gallardo

- Xiomara Pintor-Gonzalez
- Jose Valdovinos

10.4 HUMAN RESOURCES

Human Resources Reports is as follows:

Board Meeting Date:		11/16/23			
<u>Action</u>	<u>Type</u>	<u>Name</u>	<u>Position</u>	<u>Effective</u>	<u>Background</u>
Change	Hours	Carter, Tyson	FSW II	11/1/23	Changing from 7 hours to 8 hours per day.
Change	Hours	Tomas, Kim	FSW II	11/1/23	Changing from 6 hours to 8 hours per day in Cafeteria during school. Will work 8 hours per day in Maintenance during breaks
Change	Hours	Judd, Jenny	FSW II	11/1/23	Changing from 7 hours to 8 hours per day.
New	Position	Food Service worker II	FSW II	10/15/23	20 Hours per week. District Need.
Correction/Change	Hours	Riddle, Cassie	Data/HR Coord.	10/16/23	Changing from 7.5 hours to 8 hours per day. (Was noted incorrectly on the previous HR Report.)
Change	Position	Magee, Stacie	Director of Food Service	10/16/23	Eliminating Food Service Supervisor moving to Director of Food Services
New	Position		Career Pathway Coordinator	11/1/23	Promise Neighborhood grant
Extra Duty/Stipend/Temporary/Coaching Authorizations					

10.5 DONATION INTAKE FORM:

Donations are as follows:

Corning Rotary Club Donated \$1,500 to the FFA Dept for the National Convention.

10.6 CUHS LIBRARY BOOKS SEPTEMBER/OCTOBER:

Some of the Library books are listed below:

Con Cuba en el bolsillo by: Adrianna Cuevas
 Just Don't Fall by: Josh Sunquist
 Punch Up! Vol 1 by: Zachary Sterling

The Spring by: Marcus Stroman
A funny thing happened after school.... by: Davide Cali
Book of Screams by; Jeff Szpirglas
Rez Ball by: Byron Graves

**10.7 MOA BETWEEN
CUHSD & TCDE
FOR
THE COOPERATIVE
LIVE SCAN
FINGERPRINTS
PROGRAM:**

This agreement is between CUHSD and TCDE for the purpose of the cooperative program is to provide a centralized system for live scan fingerprint cooperative program is to provide a centralized system for live scan fingerprint and records management for classified and certificated employees and volunteers who may be employed or provide service in more than one Tehama County School District.

11. ITEMS FOR DISCUSSION

**11.1 CTE & DUAL
ENROLLMENT
PROGRAMS:**

The district was approved for a grant and is looking for some feedback. One thought was to have a Medical Assistant Program. There are 2 options:

Option #1

Identify on campus facility
Upgrade facility
Purchase equipment
Hire Staff (likely .33 FTE)

Option #2

Dual Enrollment Students
Students finish other grad requirements thru ISP Program
This could be a slippery slope
School Culture considerations – similar to college connections

The thought is that if we can do this for medical assisting, why can't we do it for other career pathways such as Heavy Lifting Operations etc. There were discussions if Red Bluff goes off campus, which they do, they go to the Tehama Campus. The students could possibly finish within a year's time and then go right into a career after graduation. There is no action to be taken and Superintendent, Jared Caylor wants to be sure that the board isn't completely against having students off campus their senior year. Board Clerk, Jim Bingham thinks that high school is to expose kids to different options and different things. It is for maturity and exposure, but we also don't want them to grow up too fast. Board Member, Cody Lamb likes having the option for the students to go out there in advanced and work while you learn.

**11.2 COMMUNITY
SAFETY
CONCERNS:**

There will be a Gang Awareness events on December 6th at 6:00 p.m. at Maywood. This was initiated after a survey that the Elementary School sent to parents. The parents gave feedback wanting to know more information on How to prevent gang problems. Board Clerk, Jim Bingham shared that probation needs to start holding kids accountable for their actions. Superintendent, Jared Caylor also shared that he will be attending a meeting in the next few weeks with the City of Corning and Corning Elementary. Board Member, Cody Lamb would like to have more meeting like that rather

than the 2x2x2. Board President, Larry Glover asked what the district was doing with regard to school safety.

Associate Principal, Justine Felton shared that we do the following:

1. Lockdown drills
2. School Safety Plan which will come to the board in February
3. Vulnerability Assessment was completed last year

Board Member, Tony Turri wants to make sure that we are doing the same for Centennial that we are doing for the main campus.

Justine will follow up to make sure that Centennial was part of that assessment and shared that we haven't had a lock down due to some new AEGX software that we were going to be using. This software maps everything out and gets the calls and notifications out to the right people that need to know. There will be a drill completed shortly after Thanksgiving break. She also shared that dogs are a challenge to find lately because we need dogs that sniff for marijuana and those dogs are hard to find, especially being that marijuana is legal in California now.

11.3 FAMILY COMMUNITY PARTNERSHIP:

Superintendent, Jared Caylor shared that he was invited to a meeting which then brought him to become part of a partnership. Red Bluff started this 1 year ago, so they are ahead of us in the grant. This is driving by funding and is coming from the state.

There are 4 different pillars of schools

1. Individual student support
2. Expanded learning
3. Collaborative leadership
4. Neighborhood hub

If the district receives this money, we will need to increase staffing.

- Direct Services
- Contracting with businesses
- Office staff
- Someone to run the program

Corning Elementary is likely to move forward with this and will be hiring a director. It may be that the two districts can work together to have one centralized system. Ideas shared were holding services at one of their sights during the day and perhaps we hold them at night. Incorporating with our Adult Ed Program. Superintendent, Jared Caylor will meet with Tiffany Dietz, Corning El Supt, next month to discuss further details. This is a discussion item only and will be brought back for approval at the next meeting.

**11.4 CUHS
NEW
PARKING LOT:**

Superintendent, Jared Caylor shared that he received the DSA plans. The plans were shared and questions were discussed:

- If we have more parking spaced do we have to add more electric cars? YES
- There are some diamonds and planters (that is added cost), do we need to have that? YES, it is a requirement

Superintendent, Jared Caylor will look into having the placement moved and hopefully get some extra space and shade spots.

A draft of the softball layout was received 2 days ago, so that was briefly shared as well.

**12. ITEMS FOR
ACTION:**

12.1. TURF TANK:

A motion was made by Todd Henderson and seconded by Jim Bingham to approve the agreement with Turf Tank. There being no further discussion, the Board approved the agreement.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Tony Turri	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Cody Lamb	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

**12.2. RANCH
MANAGER
CONTRACT:**

A motion was made by Todd Henderson and seconded by Jim Bingham to approve the Rodgers Ranch Manager Contract with the following change:

- Approve as is with the exception of reducing the term to 1 year.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Tony Turri	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Cody Lamb	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

**12.3 RESOLUTION
NO. 461:**

A motion was made by Todd Henderson and seconded by Cody Lamb to approve Resolution No. 461 which defines the threshold for subscriptions and leases.

There being no further discussion, the Board voted unanimously to approve Resolution No. 461.

The vote is as follows:

Larry Glover	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Tony Turri	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Todd Henderson	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Cody Lamb	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____
Jim Bingham	Aye:	<u>X</u>	No:	_____	Absent:	_____	Abstain:	_____

**12.4 FUTURE
AGENDA ITEMS:**

Board President, Larry Glover asked if there were any future agenda item.

Superintendent Caylor will bring back the following:

- Family Community Partnership

13. ADJOURNMENT:

A motion was made by Tony Turri and seconded by Cody Lamb to adjourn the meeting at 8:57 p.m.

Approved

Larry Glover, President

Jim Bingham, Clerk



ReqPay12c

Board Report

Checks Dated 11/01/2023 through 11/27/2023

Board Meeting Date December 14, 2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
30148190	11/09/2023	ALYSSA M. ALLMANN	Cancelled			517.16*
Cancelled on 11/17/2023, Cancel Register # PM231118						
40257356	11/01/2023	AMAZON CAPITAL SERVICES, INC	01-4300	ANIMAL SCIENCE DISSECTION SUPPLIES	241.76	
				HARDWARE KEYS FOR AERIES 2FA	187.50	
				M&O SUPPLIES	175.96	
				SCIENCE DEPT OFFICE SUPPLIES	343.83	
40257357	11/01/2023	ARAMARK	01-5500	VARIOUS SUPPLIES	128.72	1,077.37
			01-5508	LAUNDRY CLEANING SVC	737.34	
			01-5901	UNIFORMS	332.19	1,069.53
40257358	11/01/2023	AT&T MOBILITY SPECTRUM	01-5901	AT&T MOBILITY		266.16
40257359	11/01/2023	BIG TIME PEST CONTROL BULLETT ENTERPRISES	01-5505	PEST SVC	200.00	
				PEST SVC (CENT.)	50.00	
				PEST SVC (RANCH)	50.00	
				TRANSPORTATION PEST	50.00	350.00
40257360	11/01/2023	G.W. MYERS	19-4300	PUMPKINS FOR RANCH		1,500.00
40257361	11/01/2023	CA ASSOC OF SCHOOL PSYCH.	01-5200	10/9-10/13 T. MOYER CASP CONF. COSTA MESA		606.00
40257362	11/01/2023	CDW GOVERNMENT	01-4300	DISTRICT INK		508.33
40257363	11/01/2023	CRYSTAL CREAMERY	13-4700	NSLP DAIRY		1,145.35
40257364	11/01/2023	DEPARTMENT OF GENERAL SERVICES OFFICE OF FISCAL SERVICES	01-6170	BUS LOADING PROJECT		2,268.25
40257365	11/01/2023	DUBUQUE BANK & TRUST COMPANY	01-7438	SOLAR LOAN PAYMENT	6,961.24	
40257366	11/01/2023	ENVOY PLAN SERVICES C/O US OMNI-TSACG COMPLIANCE	01-7439	SOLAR LOAN PAYMENT	45,538.76	52,500.00
			76-9519	TSA 403B FEES		55.20
40257367	11/01/2023	FOLLETT SCHOOL SOLUTIONS, INC	01-4300	BARCODES		115.42
40257368	11/01/2023	GENERAL PRODUCE	13-4700	CACFP FRUIT AND VEGETABLES	204.15	
				NSLP FRUIT/VEGETABLES	1,030.25	1,234.40
40257369	11/01/2023	GOLD STAR FOODS, INC	13-4700	CACFP FOOD	1,394.64	
				NSLP FOOD	5,558.50	6,953.14
40257370	11/01/2023	HAPPY VALLEY FRESH FRUIT CO. WESTABY ENTERPRISES	13-4700	NSLP PRODUCE		340.00
40257371	11/01/2023	HUNT & SONS, INC	01-4311	FUEL GAS	1,857.08	
			01-4312	FUEL DIESEL	2,637.88	4,494.96
40257372	11/01/2023	HISAVVY LLC	01-5833	SYMANTEC RENEWAL	4,433.00	
			01-6400	YEARBOOK COMPUTER	1,037.63	5,470.63
40257373	11/01/2023	JW PEPPER & SON, INC	01-4200	SHEET MUSIC		368.50
40257374	11/01/2023	LAUREL AG AND WATER - LODI	19-4300	ORCHARD - MATERIALS/SUPPLIES		60.91

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.

905 - Corning Union High School

Generated for JESSICA MARQUEZ (JMARQUEZ), Nov 27 2023

12:22PM

ReqPay12c

Board Report

Checks Dated 11/01/2023 through 11/27/2023

Board Meeting Date December 14, 2023

Check Number	Check Date	Pay to the Order of	Fund Object	Comment	Expensed Amount	Check Amount
40257375	11/01/2023	MT. SHASTA SPRING WATER CO. INC	01-5800	TRANS WATER SERVICE	107.52	
40257376	11/01/2023	NORTH STATE AV, INC	01-4400	WATER SERVICES	38.77	146.29
				PHYSICAL EDUCATION WIRELESS MIC	514.77	
				Unpaid Sales Tax	2.39	517.16
40257377	11/01/2023	OLIVE CITY AUTO PARTS DERODA INC	01-4300	M&O SUPPLIES		38.53
40257378	11/01/2023	P G & E	19-5503	RANCH 4916 & 7250 ELECTRIC		1,128.07
40257379	11/01/2023	SAV-MOR FOODS	01-4300	ANIMAL SCIENCE ACTIVITY SUPPLIES		65.20
40257380	11/01/2023	SHASTA CO. OFFICE OF EDUCATION	01-5200	9/22, 11/17/23&1/19,5/3/24 CRIDDLE LABOR LAW REDNG		750.00
40257381	11/01/2023	SOUTH AVENUE ACE HARDWARE	01-4300	M&O SUPPLIES	193.53	
40257382	11/01/2023	TEHAMA CO DEPT OF EDUCATION	14-4300	PAINT SUPPLIES	76.52	270.05
40257383	11/01/2023	THE DANIELSEN COMPANY	01-5830	FINGERPRINTING SERVICE		431.00
			13-4300	NSLP SUPPLIES	351.53	
			13-4700	CACFP FOOD	655.03	
				NSLP FOOD	1,156.80	2,163.36
40257384	11/01/2023	THE PAPE GROUP, INC KENWORTH	01-4300	TRANS/PARTS/SUPPLIES 7106581		38.99
40257385	11/01/2023	W.W. GRAINGER, INC.	01-4300	CUSTODIAL SUPPLIES	1,689.32	
				MAINTENANCE SUPPLIES	267.86	1,957.18
40257386	11/01/2023	WAXIE SANITARY SUPPLY	01-4300	CUSTODIAL SUPPLIES		
40257535	11/01/2023	U.S. BANK CORPORATE PAYMENT SYSTEM	01-4200	ENG II - JUVIE 3 REPLACEMENTS	263.33	1,300.43
			01-4300	BULBOOKSTORE.COM		
				3RD GRADE AG DAY PUMPKINS	48.26	
				AG MECH ELECTRICAL SUPPLIES	648.69	
				AG MECH WOODWORK	39.57	
				ANIMAL SCIENCE ACTIVITY SUPPLIES	63.90	
				ANIMAL SCIENCE PIG DISSECTION	459.23	
				ASSETS- DMV/COURSES	1,590.00	
				AVID ELECTIVE FIELD TRIP	239.33	
				FFA FIELD TRIP GAS	141.57	
				FLORAL RIBBONS AND CONSUMABLES	1,021.94	
				FOODS/CLASS	198.49	
				HEALTH OFFICE	139.88	
				HISPANIC HERITAGE MONTH CELEBRATION	236.63	
				OPEN PO TPT	98.19	
				SOAR COSTCO	35.98	
				SUPPLIES FOR ANIMAL SCIENCE HOUSING PROJECT	63.42	

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40257535	11/01/2023	U.S. BANK CORPORATE PAYMENT SYSTEM	01-4307	3RD GRADE AG DAY FOOD - ADDITIONAL CAREER FAIR BREAKFAST AND LUNCH COACHES DINNER COFFEE ITEMS FOR STAFF FFA 3RD GRADE AG DAY FOOD GLC FFA FOOD STUDENT INCENTIVES	234.48 222.72 72.42 243.68 863.02 246.68 66.39	
			01-4400	CATTLE SCALE HEAVY DUTY PAN AND BOX BRAKE INDUSTRIAL FOOT STOMP SHEAR 1/12-1/13 DDAVISSON CASBO CBO CONF SACTO	2,918.00 3,191.49 2,945.85 5,500.00	
			01-5200	10/11-12 J CAMERON AGSA LEADERSHIP GENERATIO 10/17-10/19 H FELCIANO WORKABILITY SLT	144.68 137.28	
				10/17-10/19 H MORRIS WORKABILITY SLT 10/3-10/6 C RIDDLE CODESTACK SAN DIEGO	137.28 1,369.97	
				10/3-10/6 E LOPEZ CODESTACK SAN DIEGO	1,061.52	
				10/3-10/6 H FELCIANO CODESTACK SAN DIEGO	1,141.18	
				10/31, 11/14, 12/12 DAVISSON 3 WEBINAR CLASSES 10/9-10/13 T. MOYER CASP CONF. COSTA MESA	835.00 797.40	
			01-5800	SHASTA COLLEGE FIELD DAY REGISTRATION STARS ROBOTICS REGISTRATION EDPUZZLE	220.00 365.65 27.00	
			01-5833	QUIZLET RENEWAL - PETERSON	35.99	
				SUBSCRIPTION TO EDPUZZLE FOR YEAR	13.50	
			01-6400	YEARBOOK COMPUTER	731.24	
			11-4307	SHASTA COLLEGE PRESENTATION	84.78	
			13-4700	COSTCO-NSLP/SNACK BAR	701.77	29,428.24
40257599	11/03/2023	U.S. BANK CORPORATE PAYMENT SYSTEM	01-4300	FOOD	1,635.51	
			01-5800	SAC ZOO FIELD TRIP FOR PEDRO SAC ZOO FIELD TRIP FOR PEDRO	172.92 86.46	1,894.89

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40257636	11/03/2023	A-Z BUS SALES	01-4300	TRANS PARTS/SUPPLIES	88.41	820.05
40257637	11/03/2023	AMAZON CAPITAL SERVICES, INC	01-4300	AG CHEM CLASS SUPPLIES	80.79	
				FLORAL ID BOOKS		
				OFFICE SUPPLIES/ATTENDANCE	106.95	276.15
40257638	11/03/2023	AT&T	01-5901	CALNET 3 - TELEPHONE SVC 561/582/57893		309.25
40257639	11/03/2023	AT&T MOBILITY	01-5901	AT&T MOBILITY		1,790.27
40257640	11/03/2023	CLARK, SCOTTL	01-5800	BUS CERT REIMBURSEMENT		201.50
40257641	11/03/2023	CORNING FORD MERCURY	01-4300	MATERIALS SUPPLIES		45.30
40257642	11/03/2023	CRYSTAL CREAMERY	13-4700	CACFP DAIRY		373.20
40257643	11/03/2023	FORRESTER, ROBERT E	01-5800	REIMBURSEMENT		24.50
40257644	11/03/2023	GOLD STAR FOODS, INC	13-5800	FEE FOR COMMODITY STORAGE		170.10
40257645	11/03/2023	HUNT & SONS, INC	01-4311	FUEL GAS	383.18	
				FUEL DIESEL	2,127.33	2,510.51
40257646	11/03/2023	IEC POWER, LLC	01-5699	SOLAR MAINTENANCE		1,370.01
40257647	11/03/2023	JACK SCHREDER & ASSOCIATES	35-5800	2023 SCHOOL FACILITY PROGRAM		1,711.25
40257648	11/03/2023	JOHNSON, RONNIE M	01-5800	BUS CERT REIMBURSEMENT		120.00
40257649	11/03/2023	JW PEPPER & SON, INC	01-4200	SHEET MUSIC		64.65
40257650	11/03/2023	LA RUE COMMUNICATIONS	01-5900	BUS RADIOS		300.00
40257651	11/03/2023	LES SCHWAB	01-5600	TRANS TIRE/SERVICE		993.07
40257652	11/03/2023	MUSIC CONNECTION SALE/LONG	01-4300	AMPLIFIER BUYING IN STORE	441.76	
				MUSIC CONNECTION PARTS	58.15	
				REEDS, STRINGS, DRUMHEADS	473.79	
40257653	11/03/2023	OFFICE DEPOT	01-4300	BUS OFC SUPPLIES	4.52	978.22
				Unpaid Sales Tax	55.44	
40257654	11/03/2023	P G & E	01-5503	OFFICE SUPPLIES	55.88	141.32
				R FARM 3914 ELECTRIC/8947-8 START		259.76
40257655	11/03/2023	P G & E	19-5503	RANCH 4916 & 7250 ELECTRIC		896.32
40257656	11/03/2023	P G & E	01-5503	CUHS ELECTRIC/GAS 6218	21,618.86	
				CUHS ELECTRIC/GAS 6218	716.61	22,335.47
40257657	11/03/2023	P G & E	01-5503	R FARM 3914 ELECTRIC/8947-8 START		1,108.65
				12/2022		
40257658	11/03/2023	SAV-MOR FOODS	01-4300	AG CHEM ACTIVITY SUPPLIES	24.16	
				ANIMAL SCIENCE ACTIVITY SUPPLIES	32.85	
				KITCHEN/SCIENCE SUPPLIES	19.08	
40257659	11/03/2023	SHEFFIELD POTTERY, INC	01-4307	AG ADVISORY FOOD	15.52	91.61
				CERAMIC STORAGE		1,100.14

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40257660	11/03/2023	SUPERIOR REGION CATA	01-5200	10/13-14 STAFF CATA ROADSHOW & MEETINGS		960.00
40257661	11/03/2023	THE DANIELSEN COMPANY	13-4300	CACFP SUPPLIES	180.18	1,119.98
			13-4700	NSLP FOOD	939.80	
40258115	11/14/2023	A-Z BUS SALES	01-4300	TRANS PARTS/SUPPLIES		243.98
40258116	11/14/2023	AMAZON CAPITAL SERVICES, INC	01-4200	L. ALDRIN AMAZON BOOKS	123.40	
			01-4300	CUHS PD SUPPLIES	196.78	
				M&O SUPPLIES	233.18	
40258117	11/14/2023	AFRAMARK	01-5500	WATERFILTER	106.45	659.81
				LAUNDRY CLEANING SVC	368.67	
				TRANS LAUNDRY SVC	50.07	
			01-5508	UNIFORMS	149.05	
40258118	11/14/2023	CASSIE RIDDLE	13-5500	CAFE LAUNDRY	103.90	671.69
			01-5200	9/22, 11/17/23&1/19,5/3/24 CRIDDLE LABOR LAW REDNG		60.52
40258119	11/14/2023	COASTAL BUSINESS SYSTEMS, INC.	01-5620	COPY CENTER COPIERS	2,882.38	
				CUHSD COPIERS	3,167.91	
			13-5620	CUHSD COPIERS	44.74	6,095.00
40258120	11/14/2023	CRYSTAL CREAMERY	13-4700	NSLP DAIRY		952.85
40258121	11/14/2023	EWING IRRIGATION	01-4300	M&O SUPPLIES		173.80
40258122	11/14/2023	FIRST ADVANTAGE OCCUPATIONAL IRS # 1365611	01-5831	DRUG TESTING		89.16
40258123	11/14/2023	FLORA FRESH	01-4300	FLOWERS FOR ARRANGMENTS		677.21
40258124	11/14/2023	GENERAL PRODUCE	13-4700	NSLP FRUIT/VEGETABLES		1,182.25
40258125	11/14/2023	GOLD STAR FOODS, INC	13-4700	NSLP FOOD		2,766.98
40258126	11/14/2023	GREEN WASTE OF TEHAMA	01-5506	DISPOSAL R-FARM 4018-2763626	209.87	
			19-5506	DISPOSAL FARM-RANCH 4018-2783982	209.87	419.74
40258127	11/14/2023	HAPPY VALLEY FRESH FRUIT CO. WESTABY ENTERPRISES	13-4700	NSLP PRODUCE		277.00
40258128	11/14/2023	HUNT & SONS, INC	01-4311	FUEL GAS	1,803.72	
			01-4312	FUEL DIESEL	3,805.56	5,609.28
40258129	11/14/2023	ITS/AVVY LLC	01-6400	YEARBOOK COMPUTER		1,098.92
40258130	11/14/2023	JRD FOOD SERVICES CORNING PAPA MURPHY'S PIZZA	01-4307	CAREER FAIR BREAKFAST AND LUNCH	175.50	
			13-4700	NSLP FOOD	7,470.00	7,645.50
40258131	11/14/2023	LAUREL AG AND WATER - LODI	01-4300	GROUPS SUPPLIES	154.90	
			19-4300	ORCHARD MATERIALS/SUPPLIES	98.79	253.69
40258132	11/14/2023	MCHALE SIGN CO INC.	01-6400	FOOTBALL/BASEBALL SCOREBOARDS		9,604.00
40258133	11/14/2023	MODEL 1 COMMERCIAL VEHICLES, I NC	01-4300	MATERIALS & SUPPLIES		50.18
40258134	11/14/2023	NORTH STATE AV, INC	19-4400	PORTABLE PA FOR RANCH	7,713.41	

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40258135	11/14/2023	NUTRIEN AG SOLUTIONS	19-4300	ORCHARD - CHEMICALS/FERTILIZER	35.79	7,749.20
				Unpaid Sales Tax	8,272.26	
40258136	11/14/2023	O'REILLY AUTO PARTS	01-4300	MATERIALS/SUPPLIES	36.65	8,235.61
40258137	11/14/2023	P G & E	01-5503	CENT ELECTRIC 0308-1		8.99
40258138	11/14/2023	P G & E	01-5503	TRANS ELECTRIC/GAS 1749-6	389.64	24.65
				TRANS ELECTRIC/GAS 1749-6	29.06	418.70
40258139	11/14/2023	PITNEY BOWES PURCHASE POWER	01-5904	23/24 PURCHASE POWER 4538		547.65
40258140	11/14/2023	PITNEY BOWES PURCHASE POWER	01-4300	POSTAGE SUPPLIES 15823703		429.23
40258141	11/14/2023	REDDING PAINT MART INC	14-4300	PAINT SUPPLIES		107.16
40258142	11/14/2023	SAV-MOR FOODS	01-4300	ANIMAL SCIENCE ACTIVITY SUPPLIES		65.20
40258143	11/14/2023	SMARTTRASH	01-5800	COMPACTOR MONITOR		80.00
40258144	11/14/2023	SOUTH AVENUE ACE HARDWARE	01-4300	M&O SUPPLIES		258.88
40258145	11/14/2023	SYSCO SACRAMENTO, INC	13-4300	NSLP SUPPLIES	277.14	
				NSLP FOOD	344.85	561.99
40258146	11/14/2023	THE DANIELSEN COMPANY	13-4300	NSLP SUPPLIES	841.44	
				NSLP FOOD	2,017.59	2,859.03
40258147	11/14/2023	THE PAPER GROUP INC	01-4300	M&O SUPPLIES 7102358	1397.3	
				Unpaid Sales Tax	.65	140.38
40258148	11/14/2023	VERIZON WIRELESS SERVICES LLC	01-5902	DISTRICT CELL PHONE SERVICE		48.13
40258149	11/14/2023	W.W. GRAINGER, INC.	01-4300	MAINTENANCE SUPPLIES		105.98
40258150	11/14/2023	WASTE MANAGEMENT	01-5506	CENT DISPOSAL 4-02058-55008	370.85	
				CUHS DISP 13-88262-430634-02058-75004	1,675.23	
				CUHS DISPOSAL 4-02058-65006	535.89	
40258151	11/14/2023	WAXIE SANITARY SUPPLY	01-4300	HOME/COMING DUMPSTER	686.63	3,268.60
40258152	11/14/2023	ZELMAS	01-5800	CUSTODIAL SUPPLIES	141.18	1,254.81
				STARS BAND CAMP		
				Unpaid Sales Tax	.33	140.85
40258530	11/20/2023	ALBERS, MELINDA S	01-5202	LOCAL MILEAGE		12.96
40258531	11/20/2023	AMAZON CAPITAL SERVICES, INC	01-4300	CONST. TECH SUPPLIES	358.90	
				CTE COPY CENTER	967.66	
				FORESTRY CTE/G GEAR	63.94	
				FORESTRY CTE/G SUPPLIES	370.78	
				HARDWARE KEYS FOR AERIES 2FA	135.78	
				KEE CLASSROOM VGA STUFF	39.90	
				OFFICE DEPOT FOR ASB	29.66	

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40258531	11/20/2023	AMAZON CAPITAL SERVICES, INC	01-4300	VESTS	70.92	
			01-4400	FORESTRY CTEIG GEAR	1,049.61	3,087.15
40258532	11/20/2023	ARAMARK	01-5500	LAUNDRY CLEANING SVC	368.67	
			01-5508	UNIFORMS	149.05	
			13-5500	CAFE LAUNDRY	51.95	569.67
40258533	11/20/2023	BIG TIME PEST CONTROL BULLERT ENTERPRISES	01-5505	PEST SVC	200.00	
				PEST SVC (CENT.)	50.00	
				PEST SVC (RANCH)	50.00	
				TRANSPORTATION PEST	50.00	350.00
40258534	11/20/2023	BLICK ART MATERIALS	01-4300	ART MATERIALS AND GLAZES		2,269.47
40258535	11/20/2023	BOWLING, SHAWN W	01-5800	TRANS TRNG REIMB		201.00
40258536	11/20/2023	GDW GOVERNMENT	01-4300	DISTRICT INK		843.71
40258537	11/20/2023	CITY OF CORNING	01-5502	COR 154,155,194 CUHSD WATER/SEWER	3,741.77	
				COR 157 TRANS WATER/SEWER	70.93	
				COR 37,176 CENT WATER/SEWER	638.31	4,451.01
40258538	11/20/2023	CORNING FORD MERCURY	01-5600	MATERIALS SUPPLIES		738.35
40258539	11/20/2023	CORNING LUMBER COMPANY	01-4300	M&O SUPPLIES		25.93
40258540	11/20/2023	CRYSTAL CREAMERY	13-4700	NSLP DAIRY		649.36
40258541	11/20/2023	EWING IRRIGATION	01-4300	M&O SUPPLIES	841.65	
				Unpaid Sales Tax	3.91	845.56
40258542	11/20/2023	FARWEST STEEL CORPORATION	01-4300	MATERIAL FOR ASSIGNMENTS		45.65
40258543	11/20/2023	FELTON, JUSTINE M	01-5211	MILEAGE		81.08
40258544	11/20/2023	GENERAL PRODUCE	13-4700	NSLP FRUIT/VEGETABLES		495.60
40258545	11/20/2023	HAPPY VALLEY FRESH FRUIT CO. WESTABY ENTERPRISES	13-4700	NSLP PRODUCE		363.00
40258546	11/20/2023	HUNT & SONS, INC	01-4311	FUEL GAS	1,097.55	
			01-4312	FUEL DIESEL	2,836.44	3,933.99
40258547	11/20/2023	INDUSTRIAL POWER PRODUCTS	01-4300	RANCH EQUIPMENT PARTS	737.75	
				Unpaid Sales Tax	3.42	741.17
40258548	11/20/2023	ITSABVY LLC	01-6400	YEARBOOK COMPUTER		148.74
40258549	11/20/2023	LAUREL AG AND WATER LODI	19-4300	ORCHARD MATERIALS/SUPPLIES		19.83
40258550	11/20/2023	MJB WELDING SUPPLY	01-4300	CONSUMABLES FOR ALL CLASSES	1,997.45	
				SAFETY EQUIPMENT FOR STUDENTS	347.15	
				Unpaid Sales Tax	10.88	2,333.72
40258551	11/20/2023	NELSON, JEFFREY N.	01-5800	COACHES DINNER		100.00
40258552	11/20/2023	O'REILLY AUTO PARTS	01-4300	MATERIALS/SUPPLIES		196.24
40258553	11/20/2023	OFFICE DEPOT	13-4300	OFFICE SUPPLIES		82.42

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40258554	11/20/2023	OLIVE CITY AUTO PARTS DERODA INC	01-4300	MATERIALS/SUPPLIES		154.21
40258555	11/20/2023	SAV-MOR FOODS	01-4300	AG CHEM ACTIVITY SUPPLIES	30.20	
				ANIMAL SCIENCE ACTIVITY SUPPLIES	28.64	
				KITCHEN SCIENCE SUPPLIES	3.09	61.93
40258556	11/20/2023	SCHOLASTIC MAGAZINE	01-4200	MAGAZINES FOR PEDRO		130.52
40258557	11/20/2023	SOUTH AVENUE ACE HARDWARE	01-4300	M&O SUPPLIES	204.79	
				R-FARM SOUTH AVE ACE	21.54	
				PAINT SUPPLIES	176.76	
40258558	11/20/2023	STLR RYLAND SCHOOL BUS CONSULT	19-4300	RANCH-VARIOUS MATERIALS/SUPPLIES	22.36	425.45
40258559	11/20/2023	SYSCO SACRAMENTO, INC.	01-5800	BUSINESS MENTOR		1,711.25
40258560	11/20/2023	THE DANIELSEN COMPANY	13-4300	NSLP SUPPLIES	134.19	54.48
40258561	11/20/2023	THE PAPE GROUP INC KENWORTH	13-4700	NSLP FOOD	2,373.34	2,507.53
40258562	11/20/2023	U.S. TELEPACIFIC DBA TPX COMMUNICATIONS	01-4300	TRANS/PARTS/SUPPLIES 7106581		100.81
40258563	11/20/2023	W.W. GRAINGER INC	01-5901	TELEPHONE SERVICE 149142		458.45
				CUSTODIAL SUPPLIES	59.33	
				MAINTENANCE SUPPLIES	144.15	203.48
40258564	11/20/2023	WEST VALLEY FFA	01-5800	FFA OC REGISTRATION		360.00
40258705	11/22/2023	AERIES SOFTWARE INC EAGLE SOFTWARE	01-5200	AERIES CONFERENCE FALL 2023 D MESSMER		199.00
40258706	11/22/2023	ARAMARK	13-5500	CAFE LAUNDRY		51.95
40258707	11/22/2023	CORNING FORD MERCURY	01-6400	FORD TRANSIT VAN FOR CAFETERIA		44,514.49
40258708	11/22/2023	CRYSTAL CREAMERY	13-4700	CACFP DAIRY	229.50	
				NSLP DAIRY	585.00	814.50
40258709	11/22/2023	GENERAL PRODUCE	13-4700	NSLP FRUIT/VEGETABLES		833.80
40258710	11/22/2023	GOLD STAR FOODS, INC	13-4700	NSLP FOOD		2,839.08
40258711	11/22/2023	HAPPY VALLEY FRESH FRUIT CO. WESTABY ENTERPRISES	13-4700	NSLP PRODUCE		284.00
40258712	11/22/2023	HUNT & SONS, INC	01-4311	FUEL GAS	1,035.01	
				FUEL DIESEL	2,591.28	3,626.29
40258713	11/22/2023	LES SCHWAB	01-5600	TRANS TIRE/SERVICE		968.98
40258714	11/22/2023	LOZANO SMITH, LLP	01-5801	23 24 PRO/LEGAL SVCS		6,916.05
40258715	11/22/2023	MJB WELDING SUPPLY	01-4300	CONSUMABLES FOR CLASSES	22.58	
				CONSUMABLES FOR CLASSES	1.19	
				Unpaid Sales Tax	4.96	16.43
40258716	11/22/2023	MT. SHASTA SPRING WATER CO, INC	01-5800	TRANS WATER SERVICE		18.58
40258717	11/22/2023	OFFICE DEPOT	01-4300	GENERAL CLASSROOM SUPPLIES		225.71

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.

ERP for California
Page 8 of 10

ReqPay12c

Board Report

Checks Dated 11/01/2023 through 11/27/2023

Board Meeting Date December 14, 2023

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
40258718	11/22/2023	RICHARDSON, SARAH	01-5200	11/6-11/8 S RICHARDSON NEW PROFESSIONAL FRESNO		429.35
40258719	11/22/2023	SAV-MOR FOODS	01-4300	AG BIO ACTIVITY SUPPLIES		79.65
40258720	11/22/2023	SILC CO-OP NEW HAVEN USD	13-5300	SILC MEMBERSHIP		250.00
40258721	11/22/2023	SYSCO SACRAMENTO, INC.	13-4700	NSLP FOOD		1,166.57
40258722	11/22/2023	THE DANIELSEN COMPANY	13-4700	NSLP FOOD		1,747.40
40258723	11/22/2023	THE PAPE GROUP, INC KENWORTH	01-4300	TRANS/PARTS/SUPPLIES 7106581		506.91
40258724	11/22/2023	WEST COAST PAPER	01-4300	CTE COPY CENTER	143.96	
40258725	11/27/2023	CALIFORNIA'S VALUED TRUST	01-3402	Unpaid Sales Tax	.67-	143.29
				DEC 2023 - J. BINGHAM // MDV	2,345.48	
				DEC 2023 - L. GLOVER // MDV	1,254.48	
				DEC 2023 - T. HENDERSON // D	155.41	
				DEC 2023 - T. TURRI // MDV	1,479.48	
			01-3701	DEC 2023 - D. SCHLIM	1,756.11	
				DEC 2023 - J. BEARDSLEY	1,041.11	
				DEC 2023 - J. NELSON	1,041.11	
				DEC 2023 - M. ALBEE	1,806.53	
				DEC 2023 - M. BEARDSLEY	1,041.11	
				DEC 2023 - M. WILLIAMS	1,517.53	
				DEC 2023 - T. LAMB	2,885.53	
				DEC 2023 - W. VADER	1,041.11	
			01-3702	DEC 2023 - M. RODRIGUEZ	1,847.24	
				DEC 2023 - S. HOAG	953.24	
				DEC 2023 MEDICAL	161,063.00	
				DEC 2023 LIFE	93.60	
				DEC 2023 DENTAL	18,470.01	
				DEC 2023 VISION	2,336.45	202,128.53
40258726	11/27/2023	U.S. BANK CORPORATE PAYMENT SYSTEM	01-4300	10/28-11/4 NATL FFA CONF KY, TN & IN FLORAL RIBBONS AND CONSUMABLES	386.60	
				SAW SUPPLIES	23.69	
				FLAPJACK FRIDAY EVENT	490.69	
			01-4307	STRIVE FOOD ORDER	247.31	
				10/3-10/6 C RIDDLE CODESTACK SAN DIEGO	211.70	
			01-5200		325.13-	
				11/1/23 D MESSMER ONLINE TRAINING	299.00	
				2/28-3/3 A BEAUMONT CATE LAX	1,147.96	
				2/28-3/3 BORER CATE LAX	1,147.96	
				2/28-3/3 O GROSS-JAUREGUI CATE LAX	1,147.96	

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.

ERP for California
Page 9 of 10

ReqPay12c

Board Report

Checks Dated 11/01/2023 through 11/27/2023

Board Meeting Date December 14, 2023

Check Number	Check Date	Pay to the Order of	Fund Object	Comment	Expensed Amount	Check Amount
40258726	11/27/2023	U.S. BANK CORPORATE PAYMENT SYSTEM	01-6200	2/28-3/3 S MCBRIDE CATE LAX	1,147.96	
			01-6300	2/28-3/3 S PETERSON CATE LAX	1,147.96	
				23.24 SCIENCE TEACHERS ASSOCIATION MEMBERSHIP	210.00	
			01-6800	10/28-11/4 NATL. IFA CONF. KY, TN & IN	3,320.44	
			01-6833	4 QUIZLET SUBSCRIPTIONS	136.76	
				VARIOUS SOFTWARE SUBSCRIPTIONS	796.82	
			01-6904	11/02 US BANK OVERNIGHT CHARGE	28.75	11,566.43
Total Number of Checks					155	533,974.69

Cancel	Count	Amount
	1	517.16
Net Issue		533,457.53

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	GENERAL	116	286,752.14
11	ADULT EDUCATION	1	84.78
13	CAFETERIA SPEC REV	33	42,611.65
14	DEFERRED MAINTENANCE	3	360.44
19	FOUNDATION SPECIAL	10	19,921.82
35	COUNTY SCH FACILITY	1	1,711.25
76	WARRANT/PASS-THRU	2	182,018.26
Total Number of Checks		154	533,460.34
Less Unpaid Sales Tax Liability			2.81
Net (Check Amount)			533,457.53

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.

905 - Corning Union High School

Generated for JESSICA MARQUEZ (JIMARQUEZ), Nov 27 2023 12:22PM

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) = 40259054,40258726, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

 eCRP for California

Page 1 of 4

ReqPay04b

Check Register with Accounts

Register 001177 - 11/27/2023

Bank Account COUNTY - COUNTY

Payment Id	Comment	Check Amt	Status	Printed	U.S. BANK CORPORATE PAYMENT SYSTEM (000681/1) - continued
Check # 40258726	01	11,566.43			
5803-1103	10/28-11/4 NATL FFA CONF KY, TN & IN		01-0650-0-6101-1000-4300-410-000-000	4.69	
			01-0650-0-6101-1000-5800-410-000-000	40.31	
			01-0650-0-6101-1000-4300-410-000-000	6.74	
5803-1104	10/28-11/4 NATL FFA CONF KY, TN & IN		01-0650-0-6101-1000-5800-410-000-000	57.90	
6342-1026-01	23.24 SCIENCE TEACHERS ASSOCIATION MEMBERSHIP		01-0000-0-1140-1000-5300-410-000-000	70.00	
6342-1026-02	23.24 SCIENCE TEACHERS ASSOCIATION MEMBERSHIP		01-0000-0-1140-1000-5300-410-000-000	70.00	
6342-1026-03	23.24 SCIENCE TEACHERS ASSOCIATION MEMBERSHIP		01-0000-0-1140-1000-5300-410-000-000	70.00	
6342-1027-01	VARIOUS SOFTWARE SUBSCRIPTIONS		01-1300-0-1150-1000-5833-410-000-000	69.99	
6342-1027-02	VARIOUS SOFTWARE SUBSCRIPTIONS		01-1100-0-1150-1000-5833-410-000-000	35.99	
6342-1028	SAW SUPPLIES		01-0650-0-6104-1000-4300-410-000-313	490.69	
6342-1101-01	FLAPJACK FRIDAY EVENT		01-0000-0-0000-7200-4307-410-000-000	247.31	
6342-1103-23	FLORAL RIBBONS AND CONSUMABLES		01-0650-0-6102-1000-4300-410-000-321	23.69	
6342-1108-01	4 QUIZLET SUBSCRIPTIONS		01-1100-0-1160-1000-5833-410-000-000	136.76	
6342-1109-23	STRIVE FOOD ORDER		01-3310-0-5760-1110-4307-410-000-402	211.70	
6342-1111-23	VARIOUS SOFTWARE SUBSCRIPTIONS		01-1100-0-1150-1000-5833-410-000-000	149.99	
6342-1113-01	VARIOUS SOFTWARE SUBSCRIPTIONS		01-1100-0-1150-1000-5833-410-000-000	69.99	
6342-1113-02	VARIOUS SOFTWARE SUBSCRIPTIONS		01-1100-0-1150-1000-5833-410-000-000	59.88	
6342-1113-03	VARIOUS SOFTWARE SUBSCRIPTIONS		01-1100-0-1150-1000-5833-410-000-000	374.99	
6342-1113-04	VARIOUS SOFTWARE SUBSCRIPTIONS		01-1100-0-1150-1000-5833-410-000-000	35.99	
6342-1113-05	2128-3/3 S MCBRIDE CATE LAX		01-0000-0-1150-1000-5200-410-000-000	257.96	
6342-1113-06	2128-3/3 BORER CATE LAX		01-0000-0-1150-1000-5200-410-000-000	257.96	
6342-1113-07	2128-3/3 S PETERSON CATE LAX		01-0000-0-1150-1000-5200-410-000-000	257.96	
6342-1113-08	2128-3/3 O GROSS-JAUREGUI CATE LAX		01-0000-0-1150-1000-5200-410-000-000	257.96	
6342-1113-09	2128-3/3 A BEAUMONT CATE LAX		01-0000-0-1150-1000-5200-410-000-000	257.96	
6342-1114-01	2128-3/3 S MCBRIDE CATE LAX		01-0000-0-1150-1000-5200-410-000-000	890.00	
6342-1114-02	2128-3/3 BORER CATE LAX		01-0000-0-1150-1000-5200-410-000-000	890.00	
6342-1114-03	2128-3/3 S PETERSON CATE LAX		01-0000-0-1150-1000-5200-410-000-000	890.00	
6342-1114-04	2128-3/3 O GROSS-JAUREGUI CATE LAX		01-0000-0-1150-1000-5200-410-000-000	890.00	
6342-1114-05	2128-3/3 A BEAUMONT CATE LAX		01-0000-0-1150-1000-5200-410-000-000	890.00	

Number of Items

1

11,566.43

Totals for Register 001177

2024 FUND-OBJ Expense Summary / Register 001177

01-4300	900.98
01-4307	459.01
01-5200	5,713.67
01-5300	210.00
01-5800	3,320.44

Selection Sorted by Check Number, Inv #, Include Address-No, (Org = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) = 40259054, 40258726, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

905 - Corning Union High School

Generated for DIANA DAVISSON (DDAVISSON905), Dec 7 2023

8:45AM

Register 001177 - Fund/Obj Expense Summary

Bank Account COUNTY - COUNTY

2024 FUND-OBJ Expense Summary / Register 001177 (continued)

01-5833	933.58	
01-5904	28.75	
01-9110*		11,566.43-

Totals for Register 001177 11,566.43 11,566.43-

* denotes System Generated entry

Net change to Cash 9110 11,566.43-Credit

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) = 40259054,40258726, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

905 - Corning Union High School

Generated for DIANA DAVISSON (DDAVISSON905), Dec 7 2023

8:45AM

ReqPay04b

Check Register with Accounts

Register 001177 - Fund/Obj Expense Summary

Bank Account COUNTY - COUNTY

2024 FUND-OBJ Expense Summary/ Register 001177 (continued)

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Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) =
40259054,40258726, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

905 - Corning Union High School

Generated for DIANA DAVISSON (DDAVISSON905), Dec 7 2023

8:45AM

Register 001179 - 12/05/2023

Bank Account COUNTY - COUNTY

Payment Id	Comment	Check Amt	Status	Printed	U.S. BANK CORPORATE PAYMENT SYSTEM (000651/1)
Check # 40259054	01	6,510.63			
0693-1023	VISITOR PASSES FOR ATTENDANCE		01-0000-0-0000-2700-4300-410-000-000		224.95
4118-1023	FOOD		01-1100-0-6141-1000-4300-410-000-310		11.11
4118-1030	FOOD		01-1100-0-6141-1000-4300-410-000-310		266.87
4118-1106	FOOD		01-1100-0-6141-1000-4300-410-000-310		376.96
4118-1115	FOOD		01-1100-0-6141-1000-4300-410-000-310		529.69
5247-1027	STUDENT INCENTIVES - CSI GRANT		01-3182-3-3200-1000-5800-411-000-000		36.62
5247-1028-01	STUDENT INCENTIVES - CSI GRANT		01-3182-3-3200-1000-5800-411-000-000		28.12
5247-1028-02	STUDENT INCENTIVES - CSI GRANT		01-3182-3-3200-1000-5800-411-000-000		204.91
5247-1029	STUDENT INCENTIVES - CSI GRANT		01-3182-3-3200-1000-5800-411-000-000		65.99
5247-1030	STUDENT INCENTIVES - CSI GRANT		01-3182-3-3200-1000-5800-411-000-000		111.41
5247-1115	FOOD FOR STUDENT ASSEMBLY SPEAKERS		01-0220-0-3200-1000-4307-411-000-000		190.30
5702-1-26-01	TULIPS		01-0650-0-6102-1000-4300-410-000-321		245.40
5702-1024-01	FLORAL RIBBONS AND CONSUMABLES		01-0650-0-6102-1000-4300-410-000-321		37.40
5702-1024-02	CORNING OC FOOD		01-0650-0-6101-1000-4307-410-000-000		156.35
5702-1026-02	WEEKLY LOCAL FLOWERS		01-0650-0-6102-1000-4300-410-000-321		560.00
5702-1026-03	AG ADVISORY FOOD		01-0650-0-6101-1000-4307-410-000-000		197.66
5702-1105	SUBSCRIPTION TO ED PUZZLE FOR YEAR		01-0650-0-6101-1000-5833-410-000-302		13.50
5702-1110	ADV AG FFA ITEMS		01-0650-0-6101-1000-4300-410-000-304		298.00
5702-1115	SECCO LEVEL		01-0650-0-6101-1000-4400-410-000-311		804.88
5702-1116	AG MECHANICS PIPE MATERIALS		01-0650-0-6101-1000-4300-410-000-301		607.78
5779-1027	1/9-1/12 H FELCIANO ACSA EVERY CHILD PALM DESERT		01-3310-0-5760-1190-5200-410-000-401		192.96
5779-1031-23	1/9-1/12 H FELCIANO ACSA EVERY CHILD PALM DESERT		01-3310-0-5760-1190-5200-410-000-401		599.00
6342-1115-01	VARIOUS SOFTWARE SUBSCRIPTIONS		01-1100-0-1150-1000-5833-410-000-000		374.99
6342-1115-02	VARIOUS SOFTWARE SUBSCRIPTIONS		01-1100-0-1150-1000-5833-410-000-000		149.99
6342-1115-03	VARIOUS SOFTWARE SUBSCRIPTIONS		01-1100-0-1150-1000-5833-410-000-000		149.99
6342-1116-01	3/19-3/24 S FREDRICKSON NSTA CONF DEN CO		01-0000-0-1140-1000-5200-410-000-000		341.96
6342-1116-02	3/19-3/24 T LENCINS NSTA CONF DENVER CO		01-0000-0-1140-1000-5200-410-000-000		141.96
6342-1116-03	3/19-3/24 J JOHNSON NSTA CONF DENVER CO		01-0000-0-1140-1000-5200-410-000-000		341.96

Number of Items

1

6,510.63

Totals for Register 001179

2024 FUND-OBJ Expense Summary / Register 001179

01-4300	3,158.06
01-4307	544.31
01-4400	804.88
01-5200	1,617.84
01-5800	447.05
01-5833	

61.51-

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) = 40259054, 40258726, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

905 - Corning Union High School

Generated for DIANA DAVISSON (DDAVISSON905), Dec 7 2023

8:45AM

01-9110*	6,510.63-
Totals for Register 001179	<u>6,572.14</u>
	<u>6,572.14-</u>
* denotes System Generated entry	
Net change to Cash 9110	6,510.63-Credit

Selection Sorted by Check Number, Inv #, Include Address=No, (Org = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) = 40259054, 40258726, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

905 - Corning Union High School

Generated for DIANA DAVISSON (DDAVISSON905), Dec 7 2023 8:45AM

Number of Items	2	18,077.06	Totals for Org 905 - Corning Union High School

Selection Sorted by Check Number, Inv #, Include Address-No. (Org = 905, Source = N, Pay To = N, Payment Method = N, Check Number(s) = 40259054, 40258726, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 =)

905 - Corning Union High School

Generated for DIANA DAVISSON (DDAVISSON905), Dec 7 2023

8:45AM

2022-24 School Year -

Updated: 11/16/23

Last Name	First	Grade	To	Code	Reason (Board Only)	Outcome/ Date
Alexander	Roy	10th	Orland Unified	1	More Convenient	Established 10/31/23
Brooks	Jack	9th	Orland Unified	1	Distance to school and community involvement	Established 7/26/23
Cameron	Malachi	9th	Orland Unified	1	Transportation is easier on the family	Established 8/14/23
Chamberlin	Sophie	10th	Red Bluff	1	Parents job is in RBluff	Established 8/9/23
Cruz	Miranda	9th	Orland Unified	1	Safety of student / Bullying	Established 8/9/23
Drake	Chyna	10th	Orland Unified	1	Preference- always attended school in Orland	Established 11/7/23
Favela	Itzia	10th	Red Bluff	1	Moving to Red Bluff and easier for transportation	Established 8/7/23
Figuerroa	Yaritza	10th	Red Bluff	1	Different Classes and Step dad works in Red Bluff	Established 8/7/23
Flournoy	Bree	11th	Los Molinos	1	Off campus crime committed against her by another student	Established 8/18/23
Freeman	Coalby	10th	Orland Unified	1	Closer to home and work location	Established 8/16/23
Gilbert	Taylor	10th	Los Molinos	1	Location of prior school - keep local	Established 8/7/23
Griego	Mia	12th	Los Molinos	1	Always been a student of LM	Established 8/8/23
Gutierrez	Jimena	12th	Chico Unified	1	Work in Chico , more classes & not comfortable in Corning	Established 5/23/23
Hagan	Jonathan	9th	Orland Unified	1	Sibling attend Orland	Established 3/13/23
Hernandez Reyes	Jose	12th	Red Bluff	1	Moved and wants to continue in RBluff	Established 10/6/23
Infante	Kamila	9th	Hamilton Unified	1	Sibling works at the school in Hamilton	Established 8/14/23
Johnson	Kyle	10th	Orland Unified	1	Social change. Mothers business is in Orland	Established 5/18/23
Kampmann	Tucker	12th	Orland Unified	1	Renewal from 2020	Renewal from 2020-21 school year Established 6/25/20
Lacitnola	Madelaine	9th	Chico Unified	1	School of choice	Established 11/9/23
Lawrence	Chance	10th	Orland Unified	1	School of choice	Established 10/26/23
Madrigal	Alden	9th	Red Bluff	1	Moms business and day care	Established 6/26/23
Madrigal	Jocelyn	11th	Red Bluff	1	Moms business and day care	Established 6/26/23
Maloney	Arien	10th	Hamilton Unified	1	Transportation is easier on the family	Established 8/22/23
McKenzie	Kaylen	12th	Orland Unified	1	Independent sudley request in Orland	Denied per Orland- currently full
Moreno	Andres	9th	Los Molinos	1	Academics	Established 4/3/23
Murillo	Anthony	9th	Orland Unified	1	Continue in Orland and moms work	Established 2/7/23
Negrete	Valerie	10th	Los Molinos	1	Remain where attending- mother employed @ district	Established 5/18/23
Nunes	Madelyn	9th	Orland Unified	1	Wants to remain in Orland schools and community	Established 11/16/23
Padilla	Jonathan	11th	Chico Unified	1	Work in Chico and attending currently	Denied per Chico Unified 5/23 -approved 5/24
Perez	Omar	9th	Chico Unified	1	Mom works in Chico	Established 4/13/23
Proulx	Samantha	11th	Orland Unified	1	AG Program	Established 10/31/23
Ross	Kaden	11th	Los Molinos	1	Smaller high school will benefit students needs	Pending
Salazar	Maylynn	10th	Red Bluff	1	Renewal, sports and studies that she enjoys	Established 5/3/23
Staton	Christa	9th	Chico Unified	1	Family is in Chico from 7-6	Denied 4/19 per CH (no room in SPED program)
Staton	Rosehannah	10th	Chico Unified	1	Family is in Chico from 7-6	Denied 4/19 per CH (no room in SPED program)
Talley	Alyssa	9th	Red Bluff	1	Work in RB and moving to Idaho in Sept.	Established 8/10/23
Talley	David	11th	Red Bluff	1	Work in RB and moving to Idaho in Sept.	Established 8/10/23
Talley	Emilia	12th	Red Bluff	1	Work in RB and moving to Idaho in Sept.	Established 8/10/23
Talley	Jackson	9th	Chico Unified	1	Would like to continue education in Chico	Pending Chico's approval in January when they review
Taylor	Lilliana	9th	Orland Unified	1	Moved to Corning & wants to remain in Orland	Established 2/7/23
Taylor	River	10th	Orland Unified	1	Moved to Corning & wants to remain in Orland	Established 2/7/23
Toney	Conley	10th	Orland Unified	1	Parent employed by GCOE / student has attending schools in Glenn	Established 5/8/23
Valladarez	Alaan	9th	Los Molinos	1	Parent works in LM & student has always attended	Established 7/11/23
Walker	Ladarus	10th	Orland Unified	1	Easily influenced by peers at CUHS	Denied per Orland 10/30/23
Wilson	Bryce	9th	Orland Unified	1	Both parents work in Glenn County	Established 11/7/23

Board Meeting Date:		12/14/23			
Action	Type	Name	Position	Effective	Background
New	Position		Para Educator I Sped Dept	11/27/23	District Need
New Hire	Position	Miller, Leilani	Wellness Center Coordinator	12/4/23	Filling New Position
Change	Position	Brown, Emily	Career Pathway Coordinator	TBD	Changing from AG Teacher to Career Pathway Coordinator Certificated. Salary Schedule 201 days/year
New Hire	Position	Bernal, Marisol	FSW II	12/11/23	Range 10 Step 3
New Hire	Position	Garibay, Josefa	Custodial/ Maint. I	12/7/23	Range 12 Step 2
Extra Duty/Stipend/Temporary/Coaching Authorizations					
12/1/23	Stipend	Kee, Nolan	One Time	\$100	Shasta College Dual Enrollment , Shasta College Reimbursing the District
12/1/23	Stipend	Tinker, Dave	One Time	\$100	Shasta College Dual Enrollment , Shasta College Reimbursing the District
10/26/23	Stipend	Beaumont, Andrea	One Time	\$100	Multilingual Training Stipend, TCDE to reimburse the District

AGREEMENT FOR ARCHITECTURAL SERVICES

PROJECT NAME: CORNING HIGH SCHOOL PARKING IMPROVEMENTS

PROJECT NO.: 23-2065

DATE: 11.22.2023

AGREEMENT is hereby made between Nichols, Melburg & Rossetto, Architects, 300 Knollcrest Drive, Redding, CA 96002, hereinafter referred to as ARCHITECT and the following firm or individual, hereinafter referred to as CLIENT. This Agreement is subject to the provisions listed on page 2-3 and any attachments.

CLIENT INFORMATION: Corning Union High School District
643 Blackburn Avenue, Corning, CA 96021

SERVICES PROVIDED: The ARCHITECT will provide only the following services marked:

- | | |
|--|---|
| <input checked="" type="checkbox"/> Schematic design | <input type="checkbox"/> Mechanical engineering services |
| <input checked="" type="checkbox"/> Design development | <input checked="" type="checkbox"/> Electrical engineering services |
| <input checked="" type="checkbox"/> Construction documents | <input type="checkbox"/> Structural engineering services |
| <input checked="" type="checkbox"/> Bidding or negotiation phase | <input type="checkbox"/> Survey/topographic mapping |
| <input checked="" type="checkbox"/> Construction observation | <input checked="" type="checkbox"/> Civil engineering Services |
| <input type="checkbox"/> Energy calculations | <input checked="" type="checkbox"/> Landscape design services |

SERVICES EXCLUDED: The following services are specifically excluded from the scope of services and are available for an additional cost, which shall be negotiated separately.

- | | |
|--|---|
| <input type="checkbox"/> Schematic design | <input checked="" type="checkbox"/> Mechanical engineering services |
| <input type="checkbox"/> Design development | <input type="checkbox"/> Electrical engineering services |
| <input type="checkbox"/> Construction documents | <input checked="" type="checkbox"/> Structural engineering services |
| <input type="checkbox"/> Bidding or negotiation phase | <input checked="" type="checkbox"/> Survey/topographic mapping |
| <input type="checkbox"/> Construction observation | <input type="checkbox"/> Civil engineering Services |
| <input checked="" type="checkbox"/> Energy calculations | <input type="checkbox"/> Landscape design services |
| <input checked="" type="checkbox"/> Soils investigations and other geotechnical services | |

BASIS OF COMPENSATION:

- | | |
|--|---|
| <input checked="" type="checkbox"/> Fixed Fee of \$ <u>110,000.00</u> | <input type="checkbox"/> Hourly Rates and Charges per attached schedule with a not to exceed amount of \$ _____, plus reimbursable expenses per attached schedule |
| <input checked="" type="checkbox"/> Reimbursable allowance \$ <u>1,500.00</u> | |
| <input type="checkbox"/> _____% of Construction Cost | |
| <input checked="" type="checkbox"/> Billed monthly based on accumulated charges | |
| <input type="checkbox"/> Billed at completion of services rendered | |
| <input type="checkbox"/> Billed monthly according to total percentage complete | |
| <input type="checkbox"/> Billed monthly according to percentage complete in each phase | |

For additional services provided outside of the scope of this Agreement, services shall be billed on an hourly basis in accordance with the attached schedule or by separate written Agreement.

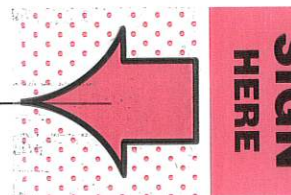
The CLIENT agrees to pay ARCHITECT within thirty days after the date of billing. Payments due the ARCHITECT and unpaid under this Agreement shall bear interest on the unpaid balance at a rate of 1.5% per month which is an annual percentage rate of 18%. ARCHITECT may, at his discretion, stop work until payment is received.

This Agreement may be terminated by either party upon fifteen days written notice. Should this occur, ARCHITECT shall be compensated for all services performed to termination date, together with reimbursable expenses due.

Signed: Wesley G. King
Wesley G. King, Architect
License No. C-29216

Accepted: _____

Date: _____



SERVICES DEFINED:

1. **SCHEMATIC DESIGN AND DESIGN DEVELOPMENT:** The ARCHITECT shall review with the CLIENT alternative approaches to design and construction of the Project. Based on the mutually accepted design program and project budget requirements, the ARCHITECT shall prepare, for approval by the CLIENT, Design Documents consisting of drawings and other documents appropriate for the Project.
2. **CONSTRUCTION DOCUMENTS:** Based on the approved Design Documents, the ARCHITECT shall prepare Construction Documents consisting of Drawings and Specifications setting forth, in detail, the requirements for the construction of the Project. The ARCHITECT shall assist the CLIENT in connection with the CLIENT's responsibility for filing documents required for the approval of governmental authorities having jurisdiction over the Project.
3. **BIDDING OR NEGOTIATION PHASE:** The ARCHITECT shall assist the CLIENT in obtaining bids or negotiated proposals in awarding contracts for construction.
4. **CONSTRUCTION PHASE:** The ARCHITECT shall be a representative of the CLIENT during the Construction Phase. Instructions to the Contractor shall be forwarded through the ARCHITECT. The ARCHITECT shall visit the site at intervals appropriate to the stage of construction to become generally familiar with the progress and quality of the Work and to determine in general if the Work is proceeding in accordance with the Contract Documents. However, the ARCHITECT shall not be required to make exhaustive or continuous on-site inspections to check the quality or quantity of the Work. On the basis of such on-site observations, the ARCHITECT shall keep the CLIENT informed of the progress and quality of the Work, and shall endeavor to guard the CLIENT against defects and deficiencies in the Work of the Contractor. The ARCHITECT shall not have control of or be responsible for construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the Work, for the acts or omissions of the Contractor, Subcontractors or any other persons performing any of the Work, or for the failure of any of them to carry out the Work in accordance with the Contract Documents. The ARCHITECT shall review the Contractor's submittals such as Shop Drawings, Product Data and Samples, but only for general conformance with the design concept of the Work and with the information given in the Contract Documents. Such action shall be taken with reasonable promptness so as to cause no delay.

CONSTRUCTION COST: It is recognized that neither the ARCHITECT nor the CLIENT has control over the cost of labor, materials or equipment, over the Contractor's methods of determining bid prices, or over competitive bidding or market conditions. Accordingly, the ARCHITECT cannot and does not represent that bids or negotiated prices will not vary from any opinions of cost or evaluation prepared by the ARCHITECT.

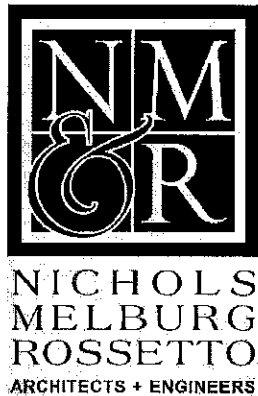
OWNERSHIP AND USE OF DOCUMENTS: Drawings and Specifications, as instruments of service, are and shall remain the property of the ARCHITECT whether the Project for which they are made is executed or not. The Drawings and Specifications shall not be used by the CLIENT on other projects, for additions to the Project, or for completion of this Project by others except by written agreement and with appropriate compensation to the ARCHITECT.

MISCELLANEOUS PROVISIONS: Notwithstanding any other provisions in this Agreement to the contrary, nothing herein contained shall be construed as:

1. Constituting a guarantee, warranty or assurance, either express or implied, that the Architectural Services will yield or accomplish a perfect outcome for the Project; or
2. Obligating the Consulting Architect to exercise professional skill or judgment greater than that which can reasonably be expected from other architect under like circumstances; or
3. An assumption by the Consulting Architect of the liability of any other party.
4. The Americans with Disabilities Act (ADA) provides that it is a violation of the ADA to design and construct a facility that does not meet the accessibility and usability requirements of the ADA. The Client understands that the requirements of the ADA will be subject to various and possibly contradictory interpretations. The Architect therefore, will use its reasonable professional efforts and judgment to interpret applicable ADA requirements and other federal, state and local laws, rules, codes, ordinances and regulations as they apply to the Project. The Architect, however, cannot and does not warrant or guarantee that the Client's Project will comply with all interpretations of ADA requirements and/or requirements of other federal, state and local laws, rules, codes, ordinances and regulations as they apply to the Project.

5. In the event of any litigation or other dispute resolution arising from or related to this agreement or the services provided under this agreement, the prevailing party shall be entitled to recover from the non-prevailing party all reasonable costs incurred, including staff time, court costs, attorneys' fees, and all other related expenses in such litigation.
6. If any one or more of the terms, provisions, or conditions of this Agreement are declared invalid, unenforceable, or void by a court of competent jurisdiction, none of the remaining terms, provisions, or conditions shall be affected and shall be valid and enforceable."
7. This Agreement shall be governed by the laws of the State of California, except it will be conclusively presumed that both parties had an equal part in the drafting of this Agreement.

LIMITATION OF LIABILITY: The CLIENT agrees to limit the ARCHITECT's liability to the CLIENT and to all construction contractor and subcontractors on the Project, due to the ARCHITECT's breach of contract, negligent acts, errors, or omissions, such that the total aggregate liability of the ARCHITECT to all those named shall not exceed \$100,000, or the amount of the ARCHITECT's fee, whichever is greater. The CLIENT further agrees to require of the Contractor a similar limitation of liability of the ARCHITECT and of the CLIENT to the Contractor and Subcontractors due to the ARCHITECT's negligent acts, errors or omissions. It is understood and agreed that the ARCHITECT has no constructive use of CLIENT's site; has no control or authority over the means, methods, and sequences of construction; and therefore has no ongoing responsibility whatsoever for construction site safety, a responsibility that has been wholly vested in the general contractor. Notwithstanding the above, ARCHITECT has a duty to preserve and protect public health, safety, and welfare. Accordingly, it is ARCHITECT's professional responsibility to take what ARCHITECT believes are prudent measures should ARCHITECT encounter situations that ARCHITECT believes create a danger to public health, safety, or welfare. OWNER understands this situation and agrees to defend ARCHITECT and hold ARCHITECT harmless from claims arising from ARCHITECT's exercise of professional responsibility in this regard.



HOURLY RATE & REIMBURSABLE RATE SCHEDULE | REGION 1
(EFFECTIVE JANUARY 1, 2022)

ARCHITECTURAL SERVICES

HOURLY RATES

Principal Architect	\$265/hour
Associate Principal Architect	\$215/hour
Senior Associate Architect	\$200/hour
Associate Architect	\$195/hour
Senior Project Architect	\$180/hour
Architect, CASp	\$175/hour
Project Architect / Manager	\$165/hour
Architect	\$160/hour
Project Technician III	\$140/hour
Project Technician II	\$130/hour
Project Technician I	\$120/hour
Medical Equipment Planner	\$130/hour
Architectural Intern	\$100/hour
Technical Assistant	\$90/hour
Administrative	\$65/hour

INTERIOR DESIGN SERVICES

Interior Design Director	\$185/hour
Senior Interior Designer	\$160/hour
Interior Designer	\$140/hour
Junior Interior Designer	\$120/hour
Interior Design Intern	\$100/hour

STRUCTURAL ENGINEERING SERVICES

Principal Structural Engineer	\$265/hour
Associate Principal Structural Engineer	\$240/hour
Senior Associate Structural Engineer	\$210/hour
Associate Structural Engineer	\$190/hour
Structural Engineer	\$180/hour
Senior Project Engineer	\$175/hour
Project Engineer	\$160/hour
Structural Technician	\$145/hour
Structural Intern	\$100/hour

Consultants	Direct Cost + 10%
Reimbursable Expenses	Direct Cost + 10%
<i>Prints, Copies, Shipping, Plotting, Renderings, Travel Expenses, Project Website, Agency Fees, etc.</i>	
Mileage	per IRS Standard Rate

Note: Hourly rates & expenses will be updated on an annual basis throughout the duration of the project and services will be billed at the hourly rates in place at the time service is provided.

= prior year
actuals

= current year
budget amounts

= current year
actuals to date 12/08/23

Fiscal04a

Comparative Account Summary by Object

FD- RESR- Y- GOAL- FUNC- OBJT- SCH- STF- LCL

FD 01 - GENERAL, RESR 0000 - UNRESTRICT

Expense

	2020/21 Actuals +E /Activity	2021/22 Actuals +E /Activity	2022/23 Actuals +E /Activity	2023/24 OB24-01	2023/24 Actuals with Encum
01-0000-0-0000-2420-5200-410-000-603	150.00	499.00	199.00	0	
01-0000-0-0000-2700-5200-410-000-000	150.19	449.52	3,404.18	8,000	.00
01-0000-0-0000-3110-5200-410-000-000			2,577.58	6,500	2,647.22
01-0000-0-0000-3115-5200-410-000-000			1,911.70	4,400	.00
01-0000-0-0000-3118-5200-410-000-000	.00			2,500	.00
01-0000-0-0000-3120-5200-410-000-000			.00	5,600	3,003.01
01-0000-0-0000-3160-5200-410-000-000		.00	.00	350	.00
01-0000-0-0000-7100-5200-410-000-000	3,000.00	.00	7,656.86	21,500	.00
01-0000-0-0000-7150-5200-410-000-000	636.67	2,405.59	5,416.92	5,000	602.45
01-0000-0-0000-7200-5200-410-000-000	1,833.88	2,078.96	5,649.40	17,400	13,694.87
01-0000-0-1110-4000-5200-410-000-000		1,514.80	.00	1,050	498.00
01-0000-0-1140-1000-5200-410-000-000				0	
01-0000-0-1150-1000-5200-410-000-000				9,000	7,478.86
01-0000-0-1160-1000-5200-410-000-000				10,350	11,215.00
01-0000-0-1200-1000-5200-410-000-000			.00	8,700	340.00
01-0000-0-4760-3110-5200-410-000-000				3,500	.00
Total for RESR 0000 and Expense accounts and Object 5200	5,770.74	6,947.87	26,815.64	107,050	39,509.41

FD 01 - GENERAL, RESR 0220 - CONTINUATION ED

Expense

01-0220-0-3200-1000-5200-411-000-000	.00	3,500	886.85
01-0220-0-3200-2700-5200-411-000-000	1,256.68	3,000	.00
Total for RESR 0220 and Expense accounts and Object 5200	1,256.68	6,500	886.85

FD 01 - GENERAL, RESR 0650 - ROP

Expense

01-0650-0-6101-1000-5200-410-000-000	26,500.45	25,700	2,427.35
Total for RESR 0650 and Expense accounts and Object 5200	26,500.45	25,700	2,427.35

* account does not exist in all fiscal years requested

Selection

Grouped by Account, Filtered by User Permissions, (Org = 905, Online Status = N, Restricted? = Y, FD = 01, OBJT = 5200, Obj Digits = 4, Visual =

N, Page Break Lvl =)

905 - Corning Union High School

Generated for DIANA DAVISSON (DDAVISSON905), Dec 8 2023

12:19PM

FD- RESR- Y- GOAL- FUNC- OBJT- SCH- STF- LCL	2020/21 Actuals +E /Activity	2021/22 Actuals +E /Activity	2022/23 Actuals +E /Activity	2023/24 OB24-01	2023/24 Actuals with Encum
FD 01 - GENERAL, RESR 0723 - TRANSP:HOME/SCH					
Expense					
01-0723-0-0000-3600-5200-410-000-000		472.00	1,612.25	2,400	.00
Total for RESR 0723 and Expense accounts and Object 5200		472.00	1,612.25	2,400	.00

FD 01 - GENERAL, RESR 1100 - LOTTERY

Expense

01-1100-0-1110-4200-5200-410-000-000

01-1100-0-1150-1000-5200-410-000-000

01-1100-0-1160-1000-5200-410-000-000

Total for RESR 1100 and Expense accounts and Object 5200

FD 01 - GENERAL, RESR 3217 - ELO GEER II

Expense

01-3217-0-1160-1000-5200-410-000-000

Total for RESR 3217 and Expense accounts and Object 5200

FD 01 - GENERAL, RESR 3310 - SP ED B BASIC

Expense

01-3310-0-5001-2100-5200-410-000-000

01-3310-0-5760-1190-5200-410-000-400

01-3310-0-5760-1190-5200-410-000-401

01-3310-0-5760-1190-5200-410-000-408

01-3310-0-5760-3120-5200-410-000-000

Total for RESR 3310 and Expense accounts and Object 5200

FD 01 - GENERAL, RESR 4035 - T-II A TEACH QU

Expense

01-4035-0-0000-2700-5200-410-000-000

01-4035-0-3200-1000-5200-411-000-000

01-4035-0-5760-1120-5200-410-000-000

* account does not exist in all fiscal years requested

Selection

Grouped by Account, Filtered by User Permissions, (Org = 905, Online Status = N, Restricted? = Y, FD = 01, OBJT = 5200, Obj Digits = 4, Visual =

N, Page Break Lvl =)

FD-RESR-Y-GOAL-FUNC-OBJT-SCH-STF-LCL 2020/21 Actuals +E /Activity 2021/22 Actuals +E /Activity 2022/23 Actuals +E /Activity 2023/24 Actuals 2023/24 Actuals with Encum

FD 01 - GENERAL, RESR 4035 - T-II A TEACH QU

Expense (continued)

01-4035-0-6101-1000-5200-410-000-000 970.00 10,963.93 2,883.72 0 2,230.40
Total for RESR 4035 and Expense accounts and Object 5200

FD 01 - GENERAL, RESR 4124 - T-V B LRNG CNTR

Expense

01-4124-0-1135-1000-5200-410-000-200 .00 .00 2,030.72 0
Total for RESR 4124 and Expense accounts and Object 5200 2,030.72 0

FD 01 - GENERAL, RESR 4126 - T-V B RUR/LOW

Expense

01-4126-0-0000-2700-5200-410-000-000 4,599.67 150.00 0
01-4126-0-0000-3120-5200-410-000-000 50.00 0
01-4126-0-1110-1000-5200-410-000-000 9,200.00 .00 0
01-4126-0-1160-1000-5200-410-000-000 120.00 0
01-4126-0-1222-1000-5200-410-000-000 344.00 886.08 0
01-4126-0-3200-1000-5200-411-000-000 2,663.55 .00 0
01-4126-0-5760-1190-5200-410-000-401 1,452.10 .00 0
Total for RESR 4126 and Expense accounts and Object 5200 18,429.32 1,036.08 0

FD 01 - GENERAL, RESR 4127 - T-IV STUD SUPP

Expense

01-4127-0-0000-2700-5200-410-000-000 .00 13,434 .00
01-4127-0-1110-1000-5200-410-000-000 1,132.44
01-4127-0-4760-1000-5200-410-000-000 1,137.88
01-4127-0-5760-1190-5200-410-000-400 1,652.14 0
Total for RESR 4127 and Expense accounts and Object 5200 1,652.14 13,434 2,270.32

FD 01 - GENERAL, RESR 4201 - T-III IMMIGRANT

Expense

01-4201-0-4760-1000-5200-410-000-000 1,375.55 0

* account does not exist in all fiscal years requested

Selection Grouped by Account, Filtered by User Permissions, (Org = 905, Online Status = N, Restricted? = Y, FD = 01, OBJT = 5200, Obj Digits = 4, Visual = N, Page Break Lvl =)

FD- RESR- Y- GOAL- FUNC- OBJT- SCH- STF- LCL	2020/21 Actuals +E /Activity	2021/22 Actuals +E /Activity	2022/23 Actuals +E /Activity	2023/24 OB24-01	2023/24 Actuals with Encum
Total for RESR 4201 and Expense accounts and Object 5200	1,375.55			0	

FD 01 - GENERAL, RESR 4203 - T-III LIMIT ENG

Expense

01- 4203- 0- 4760- 1000- 5200- 410- 000- 000

3,099.45

930.00

.00

0

Total for RESR 4203 and Expense accounts and Object 5200

3,099.45

930.00

.00

0

FD 01 - GENERAL, RESR 6387 - CTE INC. GRANT

Expense

01- 6387- 0- 6101- 1000- 5200- 410- 000- 000

370.25

0

01- 6387- 1- 6101- 1000- 5200- 410- 000- 000

2,059.69

0

Total for RESR 6387 and Expense accounts and Object 5200

2,429.94

0

FD 01 - GENERAL, RESR 6500 - SPECIAL ED:STAT

Expense

01- 6500- 0- 5001- 3115- 5200- 410- 000- 000

1,671.48

2,500

2,074.48

01- 6500- 0- 5760- 1120- 5200- 410- 000- 000

1,671.48

2,500

2,074.48

Total for RESR 6500 and Expense accounts and Object 5200

1,671.48

2,500

2,074.48

FD 01 - GENERAL, RESR 6520 - SPED: WRKBIL

Expense

01- 6520- 0- 5001- 2100- 5200- 410- 000- 000

1,800

1,800

1,060.01

01- 6520- 0- 5760- 3110- 5200- 410- 000- 000

950.12

0

1,060.01

Total for RESR 6520 and Expense accounts and Object 5200

950.12

1,800

1,060.01

FD 01 - GENERAL, RESR 7010 - AG VOC INCNT

Expense

01- 7010- 0- 3800- 1000- 5200- 410- 000- 000

2,612.00

19,547.78

0

Total for RESR 7010 and Expense accounts and Object 5200

2,612.00

19,547.78

0

FD 01 - GENERAL, RESR 7029 - CN; STAFF TR.

* account does not exist in all fiscal years requested

Selection Grouped by Account, Filtered by User Permissions, (Org = 905, Online Status = N, Restricted? = Y, FD = 01, OBJT = 5200, Obj Digits = 4, Visual =

N, Page Break Lvl =)

FD- RESR- Y- GOAL- FUNC- OBJT- SCH- STF- LCL	2020/21 Actuals +E /Activity	2021/22 Actuals +E /Activity	2022/23 Actuals +E /Activity	2023/24 OB24-01	2023/24 Actuals with Encum	
FD 01 - GENERAL, RESR 7029 - CN; STAFF TR.						
Expense						
01- 7029- 0- 0000- 3700- 5200- 410- 000- 000			806.10	12,830	.00	
Total for RESR 7029 and Expense accounts and Object 5200			806.10	12,830	.00	
FD 01 - GENERAL, RESR 7425 - ELO AB86						
Expense						
01- 7425- 0- 1190- 1000- 5200- 410- 000- 000		4,415.87		0		
Total for RESR 7425 and Expense accounts and Object 5200		4,415.87		0		
FD 01 - GENERAL, RESR 8150 - ONGONG/MJR MAIN						
Expense						
01- 8150- 0- 0000- 8100- 5200- 410- 000- 000	810.00	1,190.31	763.35	2,000	.00	
Total for RESR 8150 and Expense accounts and Object 5200	810.00	1,190.31	763.35	2,000	.00	
Total for Org 905 - Corning Union High School	32,097.06	55,359.25	80,162.39	194,904	57,165.93	

* account does not exist in all fiscal years requested

2023-24 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	16,342,041.00	16,342,041.00	3,742,264.56	16,703,722.00	361,681.00	2.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	237,924.00	237,924.00	37,757.43	237,924.00	0.00	0.0%
4) Other Local Revenue		8600-8799	415,700.00	415,700.00	187,783.62	492,583.00	76,883.00	18.5%
5) TOTAL, REVENUES			16,995,665.00	16,995,665.00	3,967,805.61	17,434,229.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,963,742.00	8,963,742.00	1,809,734.19	5,754,545.00	1,209,197.00	17.4%
2) Classified Salaries		2000-2999	2,347,634.00	2,347,634.00	612,583.20	2,452,440.00	(104,806.00)	-4.5%
3) Employee Benefits		3000-3999	3,226,908.00	3,226,908.00	963,810.49	3,275,774.00	(48,866.00)	-1.5%
4) Books and Supplies		4000-4999	668,362.00	668,362.00	208,711.17	689,985.00	(1,603.00)	-0.2%
5) Services and Other Operating Expenditures		5000-5999	1,440,853.00	1,440,853.00	620,108.93	958,151.00	482,702.00	33.5%
6) Capital Outlay		6000-6999	35,000.00	35,000.00	534,154.54	2,438,860.00	(2,403,860.00)	-6,868.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	262,183.00	262,183.00	0.00	272,183.00	(10,000.00)	-3.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(106,438.00)	(106,438.00)	0.00	(149,920.00)	43,482.00	-40.9%
9) TOTAL, EXPENDITURES			14,838,244.00	14,838,244.00	4,549,082.52	15,671,998.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			2,157,421.00	2,157,421.00	(581,276.91)	1,762,231.00		
D. OTHER FINANCING SOURCES/USES								
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	70,000.00	70,000.00	0.00	70,000.00	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	(2,140,426.00)	(2,140,426.00)	0.00	(2,442,900.00)	(302,474.00)	14.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,210,426.00)	(2,210,426.00)	0.00	(2,512,900.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(53,005.00)	(53,005.00)	(581,276.91)	(750,689.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,979,638.00	6,979,638.00		8,505,712.00	1,526,074.00	21.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,979,638.00	6,979,638.00		8,505,712.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,979,638.00	6,979,638.00		8,505,712.00		
2) Ending Balance, June 30 (E + F1e)			6,926,633.00	6,926,633.00		7,755,043.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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		0.00		
d) Assigned								
Other Assignments		9780	4,839,460.00	4,839,460.00		6,834,125.00		
BOARD ASSIGNED ECONOMIC UNCERTAINTY 12%	0000	9780				1,880,640.00		
BOARD ASSIGNED STRS/PERS COSTS 1%	0000	9780				156,720.00		
BOARD ASSIGNED SPECIAL ED COSTS 1%	0000	9780				156,720.00		
BOARD ASSIGNED EQUIPMENT REPLACEMENT 2%	0000	9780				313,440.00		
BOARD ASSIGNED FACILITY PROJECTS 30%	0000	9780				4,311,083.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	626,152.00	626,152.00		920,918.00		
Unassigned/Unappropriated Amount		9790	1,461,021.00	1,461,021.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,720,002.00	9,720,002.00	2,649,376.00	9,853,261.00	133,259.00	1.4%
Education Protection Account State Aid - Current Year		8012	3,590,800.00	3,590,800.00	957,089.00	3,799,882.00	209,082.00	5.8%
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	3,356,396.00	3,356,396.00	0.00	3,372,668.00	16,272.00	0.5%
Unsecured Roll Taxes		8042	0.00	0.00	128,251.53	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	1,185.87	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	6,250.98	0.00	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%
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	111.18	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			16,667,198.00	16,667,198.00	3,742,264.56	17,025,811.00	358,613.00	2.2%
LCFF Transfers								

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General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(300,000.00)	(300,000.00)	0.00	(300,000.00)	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	(25,157.00)	(25,157.00)	0.00	(22,089.00)	3,068.00	-12.2%
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			16,342,041.00	16,342,041.00	3,742,284.56	16,703,722.00	361,681.00	2.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3080, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other 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	71,324.00	71,324.00	0.00	71,324.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	166,600.00	166,600.00	6,223.43	166,600.00	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, 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	31,534.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			237,924.00	237,924.00	37,757.43	237,924.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	65,000.00	65,000.00	67,327.78	100,500.00	35,500.00	54.6%
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%

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General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	280,700.00	280,700.00	10,939.89	280,700.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	70,000.00	70,000.00	109,515.95	111,383.00	41,383.00	59.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			415,700.00	415,700.00	187,783.62	492,583.00	76,883.00	18.5%
TOTAL, REVENUES			18,995,685.00	18,995,685.00	3,967,805.61	17,434,229.00	438,564.00	2.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,781,330.00	5,781,330.00	1,217,142.65	4,499,989.00	1,281,341.00	22.2%
Certificated Pupil Support Salaries		1200	479,788.00	479,788.00	153,302.19	480,721.00	(933.00)	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	702,624.00	702,624.00	239,289.35	773,835.00	(71,211.00)	-10.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,963,742.00	6,963,742.00	1,609,734.19	5,754,545.00	1,209,197.00	17.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	63,416.00	63,416.00	14,659.37	65,836.00	(2,420.00)	-3.8%
Classified Support Salaries		2200	1,410,579.00	1,410,579.00	338,830.89	1,399,045.00	11,534.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	172,733.00	172,733.00	59,002.84	245,809.00	(73,076.00)	-42.3%
Clerical, Technical and Office Salaries		2400	574,384.00	574,384.00	193,541.64	615,228.00	(40,844.00)	-7.1%
Other Classified Salaries		2900	126,522.00	126,522.00	6,528.46	126,522.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,347,634.00	2,347,634.00	612,563.20	2,452,440.00	(104,806.00)	-4.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,000,218.00	1,000,218.00	276,102.89	1,007,644.00	(7,426.00)	-0.7%
PERS		3201-3202	584,855.00	584,855.00	174,224.14	596,474.00	(31,619.00)	-5.6%

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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)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	244,148.00	244,148.00	70,836.66	240,804.00	3,344.00	1.4%
Unemployment Insurance		3401-3402	1,074,625.00	1,074,625.00	338,080.23	1,084,448.00	(9,821.00)	-0.9%
Workers' Compensation		3501-3502	3,615.00	3,615.00	1,039.10	3,570.00	45.00	1.2%
OPEB, Allocated		3601-3602	218,575.00	218,575.00	63,001.87	217,241.00	1,334.00	0.6%
OPEB, Active Employees		3701-3702	115,172.00	115,172.00	40,625.60	119,895.00	(4,723.00)	-4.1%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	5,700.00	5,700.00	1,900.00	5,700.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,226,908.00	3,226,908.00	963,810.49	3,275,774.00	(48,866.00)	-1.5%
BOOKS AND SUPPLIES								
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	6,676.00	6,676.00	712.62	6,676.00	0.00	0.0%
Materials and Supplies		4300	545,486.00	545,486.00	176,316.29	590,747.00	(45,261.00)	-8.3%
Noncapitalized Equipment		4400	116,200.00	116,200.00	31,682.26	72,542.00	43,658.00	37.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			668,362.00	668,362.00	208,711.17	669,965.00	(1,603.00)	-0.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	143,850.00	143,850.00	10,785.81	148,390.00	(4,540.00)	-3.2%
Dues and Memberships		5300	24,170.00	24,170.00	21,623.10	24,665.00	(495.00)	-2.0%
Insurance		5400-5450	182,185.00	182,185.00	171,495.79	182,185.00	0.00	0.0%
Operations and Housekeeping Services		5500	419,260.00	419,260.00	123,113.16	513,860.00	(94,600.00)	-22.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	117,750.00	117,750.00	32,534.41	133,998.00	(16,248.00)	-13.8%
Transfers of Direct Costs		5710	(15,457.00)	(15,457.00)	0.00	(664,081.00)	648,624.00	-4,196.3%
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	532,045.00	532,045.00	248,585.49	581,084.00	(49,039.00)	-9.2%
Communications		5900	37,050.00	37,050.00	11,971.17	38,050.00	(1,000.00)	-2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,440,853.00	1,440,853.00	620,108.93	958,151.00	482,702.00	33.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	525,652.79	2,318,000.00	(2,318,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	35,000.00	35,000.00	8,501.75	74,860.00	(39,860.00)	-113.9%
Equipment Replacement		6500	0.00	0.00	0.00	46,000.00	(46,000.00)	New
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			35,000.00	35,000.00	534,154.54	2,438,860.00	(2,403,860.00)	-6,868.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	62,183.00	62,183.00	0.00	72,183.00	(10,000.00)	-16.1%
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	8360	7221						
To County Offices	8360	7222						
To JPAs	8360	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	26,519.00	26,519.00	0.00	26,519.00	0.00	0.0%
Other Debt Service - Principal		7439	173,481.00	173,481.00	0.00	173,481.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			262,183.00	262,183.00	0.00	272,183.00	(10,000.00)	-3.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(104,938.00)	(104,938.00)	0.00	(148,420.00)	43,482.00	-41.4%
Transfers of Indirect Costs - Interfund		7350	(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(106,438.00)	(106,438.00)	0.00	(149,920.00)	43,482.00	-40.9%
TOTAL, EXPENDITURES			14,838,244.00	14,838,244.00	4,549,082.52	15,671,998.00	(833,754.00)	-5.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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		7618	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%

2023-24 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(b) TOTAL, INTERFUND TRANSFERS OUT			70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	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%
USES								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(2,140,426.00)	(2,140,426.00)	0.00	(2,442,900.00)	(302,474.00)	14.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,140,426.00)	(2,140,426.00)	0.00	(2,442,900.00)	(302,474.00)	14.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,210,426.00)	(2,210,426.00)	0.00	(2,512,900.00)	(302,474.00)	13.7%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,075,247.00	1,075,247.00	120,713.00	1,081,661.00	6,414.00	0.6%
3) Other State Revenue		8300-8599	1,501,292.00	1,501,292.00	1,247,341.53	2,051,520.00	550,228.00	36.7%
4) Other Local Revenue		8600-8799	922,871.00	922,871.00	176,187.00	1,010,680.00	87,809.00	9.5%
5) TOTAL, REVENUES			3,499,410.00	3,499,410.00	1,544,241.53	4,143,861.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,058,239.00	1,058,239.00	260,846.54	1,379,474.00	(321,235.00)	-30.4%
2) Classified Salaries		2000-2999	1,153,754.00	1,153,754.00	362,812.12	1,333,756.00	(180,002.00)	-15.6%
3) Employee Benefits		3000-3999	1,694,300.00	1,694,300.00	313,138.83	1,713,567.00	(19,267.00)	-1.1%
4) Books and Supplies		4000-4999	486,338.00	486,338.00	103,510.30	642,766.00	(156,428.00)	-32.2%
5) Services and Other Operating Expenditures		5000-5999	1,109,803.00	1,109,803.00	151,630.17	1,672,694.00	(562,891.00)	-50.7%
6) Capital Outlay		6000-6999	223,466.00	223,466.00	24,768.36	216,624.00	6,842.00	3.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	173,628.00	173,628.00	23,358.00	173,628.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	104,938.00	104,938.00	0.00	148,420.00	(43,482.00)	-41.4%
9) TOTAL, EXPENDITURES			6,004,466.00	6,004,466.00	1,240,064.32	7,280,929.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,505,056.00)	(2,505,056.00)	304,177.21	(3,137,068.00)		
D. OTHER FINANCING SOURCES/USES								
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	2,140,426.00	2,140,426.00	0.00	2,442,900.00	302,474.00	14.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,140,426.00	2,140,426.00	0.00	2,442,900.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(364,630.00)	(364,630.00)	304,177.21	(694,168.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,441,284.00	2,441,284.00		2,943,951.00	502,667.00	20.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,441,284.00	2,441,284.00		2,943,951.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,441,284.00	2,441,284.00		2,943,951.00		
2) Ending Balance, June 30 (E + F1e)			2,076,654.00	2,076,654.00		2,249,783.00		
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		

2023-24 First Interim
General Fund
Restricted (Resources 2000-9999)
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	2,076,654.00	2,076,654.00		2,249,783.00		
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		
LCFF SOURCES								
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%
FEDERAL REVENUE								

2023-24 First Interim
General Fund
Restricted (Resources 2000-9999)
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)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	168,368.00	168,368.00	0.00	168,368.00	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	322,544.00	322,544.00	0.00	319,282.00	(3,262.00)	-1.0%
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	37,214.00	37,214.00	0.00	45,370.00	8,156.00	21.9%
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	34,027.00	34,027.00	0.00	37,898.00	3,871.00	11.4%
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	513,094.00	513,094.00	120,713.00	510,743.00	(2,351.00)	-0.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,075,247.00	1,075,247.00	120,713.00	1,081,681.00	6,414.00	0.6%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	65,660.00	65,660.00	11,891.84	65,660.00	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%

2023-24 First Interim
General Fund
Restricted (Resources 2000-9999)
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 State Sources		8587	0.00	0.00	23,358.00	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	179,571.00	179,571.00	179,195.83	224,214.00	44,643.00	24.9%
Drug/Alcohol/Tobacco Funds	6850, 6690, 6895	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	1,256,061.00	1,256,061.00	1,032,895.88	1,761,646.00	505,585.00	40.3%
TOTAL, OTHER STATE REVENUE			1,501,292.00	1,501,292.00	1,247,341.53	2,051,520.00	550,228.00	36.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	113,507.00	113,507.00	0.00	113,507.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First Interim
General Fund
Restricted (Resources 2000-9999)
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 Other Local Revenue		8699	493,732.00	493,732.00	87,809.00	581,541.00	87,809.00	17.8%
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	315,632.00	315,632.00	88,378.00	315,632.00	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			922,871.00	922,871.00	176,187.00	1,010,690.00	87,809.00	9.5%
TOTAL, REVENUES			3,499,410.00	3,499,410.00	1,544,241.53	4,143,861.00	644,451.00	18.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	857,907.00	857,907.00	200,307.71	1,194,049.00	(336,142.00)	-39.2%
Certificated Pupil Support Salaries		1200	51,932.00	51,932.00	15,486.62	53,332.00	(1,400.00)	-2.7%
Certificated Supervisors' and Administrators' Salaries		1300	62,825.00	62,825.00	20,941.88	62,705.00	120.00	0.2%
Other Certificated Salaries		1900	85,575.00	85,575.00	24,110.33	69,388.00	16,187.00	18.9%
TOTAL, CERTIFICATED SALARIES			1,058,239.00	1,058,239.00	260,846.54	1,379,474.00	(321,235.00)	-30.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	623,470.00	623,470.00	169,898.08	683,238.00	(59,768.00)	-9.6%
Classified Support Salaries		2200	403,325.00	403,325.00	151,509.88	518,271.00	(114,946.00)	-28.5%
Classified Supervisors' and Administrators' Salaries		2300	66,752.00	66,752.00	24,387.88	73,416.00	(6,664.00)	-10.0%
Clerical, Technical and Office Salaries		2400	44,164.00	44,164.00	15,621.28	44,164.00	0.00	0.0%
Other Classified Salaries		2900	16,043.00	16,043.00	1,395.00	14,667.00	1,376.00	8.6%
TOTAL, CLASSIFIED SALARIES			1,153,754.00	1,153,754.00	362,812.12	1,333,756.00	(180,002.00)	-15.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	876,327.00	876,327.00	46,255.67	735,576.00	140,751.00	16.1%
PERS		3201-3202	283,728.00	283,728.00	94,879.67	348,445.00	(64,717.00)	-22.8%
OASDI/Medicare/Alternative		3301-3302	99,227.00	99,227.00	30,507.95	113,055.00	(13,828.00)	-13.9%
Health and Welfare Benefits		3401-3402	356,664.00	356,664.00	118,738.74	430,261.00	(73,597.00)	-20.8%
Unemployment Insurance		3501-3502	1,057.00	1,057.00	293.94	1,174.00	(117.00)	-11.1%
Workers' Compensation		3601-3602	63,797.00	63,797.00	17,962.96	71,558.00	(7,759.00)	-12.2%
OPEB, Allocated		3701-3702	13,200.00	13,200.00	4,400.00	13,200.00	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	300.00	300.00	100.00	300.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,694,300.00	1,694,300.00	313,138.83	1,713,567.00	(19,267.00)	-1.1%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	42,000.00	42,000.00	27,172.31	42,565.00	(565.00)	-1.3%
Books and Other Reference Materials		4200	33,380.00	33,380.00	5,567.75	34,080.00	(700.00)	-2.1%
Materials and Supplies		4300	273,213.00	273,213.00	51,415.94	429,737.00	(156,524.00)	-57.3%
Noncapitalized Equipment		4400	137,745.00	137,745.00	19,354.30	136,384.00	1,361.00	1.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			486,338.00	486,338.00	103,510.30	642,766.00	(156,428.00)	-32.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	53,604.00	53,604.00	7,341.58	52,642.00	962.00	1.8%
Dues and Memberships		5300	15,185.00	15,185.00	11,339.31	14,195.00	990.00	6.5%
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	131,266.00	131,266.00	79,125.86	136,016.00	(4,750.00)	-3.6%
Transfers of Direct Costs		5710	15,457.00	15,457.00	0.00	664,081.00	(648,624.00)	-4,196.3%
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	894,231.00	894,231.00	53,823.42	805,700.00	88,531.00	9.9%
Communications		5900	60.00	60.00	0.00	60.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,109,803.00	1,109,803.00	151,630.17	1,672,894.00	(562,891.00)	-50.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	113,895.00	113,895.00	0.00	106,553.00	7,342.00	6.4%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	109,571.00	109,571.00	24,768.36	110,071.00	(500.00)	-0.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			223,466.00	223,466.00	24,768.36	216,624.00	6,842.00	3.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	173,628.00	173,628.00	0.00	173,628.00	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	23,358.00	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 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)			173,628.00	173,628.00	23,358.00	173,628.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	104,938.00	104,938.00	0.00	148,420.00	(43,482.00)	-41.4%
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			104,938.00	104,938.00	0.00	148,420.00	(43,482.00)	-41.4%
TOTAL, EXPENDITURES			6,004,466.00	6,004,466.00	1,240,064.32	7,280,929.00	(1,276,463.00)	-21.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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								

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 from Funds of Lapsed/Reorganized LEAs		8985	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%
USES								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	2,140,426.00	2,140,426.00	0.00	2,442,900.00	302,474.00	14.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,140,426.00	2,140,426.00	0.00	2,442,900.00	302,474.00	14.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,140,426.00	2,140,426.00	0.00	2,442,900.00	(302,474.00)	-14.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	16,342,041.00	16,342,041.00	3,742,264.56	16,703,722.00	361,681.00	2.2%
2) Federal Revenue		8100-8299	1,075,247.00	1,075,247.00	120,713.00	1,081,661.00	6,414.00	0.6%
3) Other State Revenue		8300-8599	1,739,216.00	1,739,216.00	1,285,098.96	2,289,444.00	550,228.00	31.6%
4) Other Local Revenue		8600-8799	1,338,571.00	1,338,571.00	363,970.62	1,503,263.00	164,692.00	12.3%
5) TOTAL, REVENUES			20,495,075.00	20,495,075.00	5,512,047.14	21,578,090.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,021,981.00	8,021,981.00	1,870,580.73	7,134,019.00	887,962.00	11.1%
2) Classified Salaries		2000-2999	3,501,388.00	3,501,388.00	975,375.32	3,786,196.00	(284,808.00)	-8.1%
3) Employee Benefits		3000-3999	4,821,208.00	4,821,208.00	1,276,949.32	4,989,341.00	(68,133.00)	-1.4%
4) Books and Supplies		4000-4999	1,154,700.00	1,154,700.00	312,221.47	1,312,731.00	(158,031.00)	-13.7%
5) Services and Other Operating Expenditures		5000-5999	2,550,656.00	2,550,656.00	771,739.10	2,630,845.00	(80,189.00)	-3.1%
6) Capital Outlay		6000-6999	258,466.00	258,466.00	558,922.90	2,655,484.00	(2,397,018.00)	-927.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	435,811.00	435,811.00	23,358.00	445,811.00	(10,000.00)	-2.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			20,842,710.00	20,842,710.00	5,789,146.84	22,952,927.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(347,635.00)	(347,635.00)	(277,099.70)	(1,374,837.00)		
D. OTHER FINANCING SOURCES/USES								
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	70,000.00	70,000.00	0.00	70,000.00	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			(70,000.00)	(70,000.00)	0.00	(70,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(417,635.00)	(417,635.00)	(277,099.70)	(1,444,837.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,420,922.00	9,420,922.00		11,449,663.00	2,028,741.00	21.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,420,922.00	9,420,922.00		11,449,663.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,420,922.00	9,420,922.00		11,449,663.00		
2) Ending Balance, June 30 (E + F1e)			9,003,287.00	9,003,287.00		10,004,826.00		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,076,654.00	2,076,654.00		2,249,783.00		
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	4,839,460.00	4,839,460.00		6,834,125.00		
BOARD ASSIGNED ECONOMIC UNCERTAINTY 12%	0000	9780				1,880,640.00		
BOARD ASSIGNED STRS/PERS COSTS 1%	0000	9780				156,720.00		
BOARD ASSIGNED SPECIAL ED COSTS 1%	0000	9780				156,720.00		
BOARD ASSIGNED EQUIPMENT REPLACEMENT 2%	0000	9780				313,440.00		
BOARD ASSIGNED FACILITY PROJECTS 30%	0000	9780				4,311,083.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	626,152.00	626,152.00		920,918.00		
Unassigned/Unappropriated Amount		9790	1,461,021.00	1,461,021.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,720,002.00	9,720,002.00	2,649,376.00	9,853,261.00	133,259.00	1.4%
Education Protection Account State Aid - Current Year		8012	3,590,800.00	3,590,800.00	957,089.00	3,799,882.00	209,082.00	5.8%
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	3,356,396.00	3,356,396.00	0.00	3,372,668.00	16,272.00	0.5%
Unsecured Roll Taxes		8042	0.00	0.00	128,251.53	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	1,185.87	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	6,250.98	0.00	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%
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	111.18	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			16,667,198.00	16,667,198.00	3,742,264.56	17,025,811.00	358,613.00	2.2%
LCFF Transfers								
Unrestricted LCFF								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers - Current Year	0000	8091	(300,000.00)	(300,000.00)	0.00	(300,000.00)	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	(25,157.00)	(25,157.00)	0.00	(22,089.00)	3,068.00	-12.2%
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			16,342,041.00	16,342,041.00	3,742,264.56	16,703,722.00	361,681.00	2.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	168,368.00	168,368.00	0.00	168,368.00	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	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	322,544.00	322,544.00	0.00	319,282.00	(3,262.00)	-1.0%
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	37,214.00	37,214.00	0.00	45,370.00	8,156.00	21.9%
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	34,027.00	34,027.00	0.00	37,898.00	3,871.00	11.4%
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	513,094.00	513,094.00	120,713.00	510,743.00	(2,351.00)	-0.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,075,247.00	1,075,247.00	120,713.00	1,081,661.00	6,414.00	0.6%
OTHER STATE REVENUE								
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	71,324.00	71,324.00	0.00	71,324.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	232,260.00	232,260.00	18,115.27	232,260.00	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	23,358.00	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	179,571.00	179,571.00	179,195.83	224,214.00	44,643.00	24.9%
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	1,256,061.00	1,256,061.00	1,064,429.86	1,761,646.00	505,585.00	40.3%
TOTAL, OTHER STATE REVENUE			1,739,216.00	1,739,216.00	1,285,098.86	2,289,444.00	550,228.00	31.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	65,000.00	65,000.00	67,327.78	100,500.00	35,500.00	54.8%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	394,207.00	394,207.00	10,939.89	394,207.00	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	563,732.00	563,732.00	197,324.95	692,924.00	129,192.00	22.9%
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	315,632.00	315,632.00	88,378.00	315,632.00	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			1,338,571.00	1,338,571.00	363,970.62	1,503,263.00	164,692.00	12.3%
TOTAL, REVENUES			20,495,075.00	20,495,075.00	5,512,047.14	21,578,090.00	1,083,015.00	5.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,639,237.00	6,639,237.00	1,417,450.36	5,694,038.00	945,199.00	14.2%
Certificated Pupil Support Salaries		1200	531,720.00	531,720.00	168,788.81	534,053.00	(2,333.00)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	765,449.00	765,449.00	260,231.23	836,540.00	(71,091.00)	-9.3%
Other Certificated Salaries		1900	85,575.00	85,575.00	24,110.33	69,388.00	16,187.00	18.9%
TOTAL, CERTIFICATED SALARIES			8,021,981.00	8,021,981.00	1,870,580.73	7,134,019.00	887,962.00	11.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	686,886.00	686,886.00	184,557.45	749,074.00	(62,188.00)	-9.1%
Classified Support Salaries		2200	1,813,904.00	1,813,904.00	490,340.77	1,917,316.00	(103,412.00)	-5.7%
Classified Supervisors' and Administrators' Salaries		2300	239,485.00	239,485.00	83,390.72	319,225.00	(79,740.00)	-33.3%
Clerical, Technical and Office Salaries		2400	618,548.00	618,548.00	209,162.92	659,392.00	(40,844.00)	-6.6%
Other Classified Salaries		2900	142,565.00	142,565.00	7,923.46	141,189.00	1,376.00	1.0%
TOTAL, CLASSIFIED SALARIES			3,501,388.00	3,501,388.00	975,375.32	3,786,196.00	(284,808.00)	-8.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,876,645.00	1,876,645.00	322,358.56	1,743,220.00	133,325.00	7.1%
PERS		3201-3202	848,583.00	848,583.00	269,103.71	944,919.00	(96,336.00)	-11.4%
OASDI/Medicare/Alternative		3301-3302	343,375.00	343,375.00	101,344.61	353,859.00	(10,484.00)	-3.1%

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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)
Health and Welfare Benefits		3401-3402	1,431,289.00	1,431,289.00	454,818.97	1,514,707.00	(83,418.00)	-5.8%
Unemployment Insurance		3501-3502	4,672.00	4,672.00	1,333.04	4,744.00	(72.00)	-1.5%
Workers' Compensation		3601-3602	282,372.00	282,372.00	80,964.83	288,797.00	(6,425.00)	-2.3%
OPEB, Allocated		3701-3702	128,372.00	128,372.00	45,025.60	133,095.00	(4,723.00)	-3.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,000.00	6,000.00	2,000.00	6,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,921,208.00	4,921,208.00	1,276,949.32	4,989,341.00	(68,133.00)	-1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	42,000.00	42,000.00	27,172.31	42,565.00	(565.00)	-1.3%
Books and Other Reference Materials		4200	40,056.00	40,056.00	6,280.37	40,756.00	(700.00)	-1.7%
Materials and Supplies		4300	818,699.00	818,699.00	227,732.23	1,020,484.00	(201,785.00)	-24.6%
Noncapitalized Equipment		4400	253,945.00	253,945.00	51,036.56	208,926.00	45,019.00	17.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,154,700.00	1,154,700.00	312,221.47	1,312,731.00	(158,031.00)	-13.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	197,454.00	197,454.00	18,127.39	201,032.00	(3,578.00)	-1.8%
Dues and Memberships		5300	39,355.00	39,355.00	32,962.41	38,860.00	495.00	1.3%
Insurance		5400-5450	182,185.00	182,185.00	171,495.79	182,185.00	0.00	0.0%
Operations and Housekeeping Services		5500	419,260.00	419,260.00	123,113.16	513,860.00	(94,600.00)	-22.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	249,016.00	249,016.00	111,660.27	270,014.00	(20,998.00)	-8.4%
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	1,426,276.00	1,426,276.00	302,408.91	1,386,784.00	39,492.00	2.8%
Communications		5900	37,110.00	37,110.00	11,971.17	38,110.00	(1,000.00)	-2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,550,656.00	2,550,656.00	771,739.10	2,630,845.00	(80,189.00)	-3.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	113,895.00	113,895.00	525,652.79	2,424,553.00	(2,310,658.00)	-2,028.8%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	144,571.00	144,571.00	33,270.11	184,931.00	(40,360.00)	-27.9%
Equipment Replacement		6500	0.00	0.00	0.00	46,000.00	(46,000.00)	New
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			258,466.00	258,466.00	558,922.90	2,655,484.00	(2,397,018.00)	-927.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
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	235,811.00	235,811.00	0.00	245,811.00	(10,000.00)	-4.2%
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	23,358.00	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	28,519.00	28,519.00	0.00	28,519.00	0.00	0.0%
Other Debt Service - Principal		7439	173,481.00	173,481.00	0.00	173,481.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			435,811.00	435,811.00	23,358.00	445,811.00	(10,000.00)	-2.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.00	0.0%
TOTAL, EXPENDITURES			20,842,710.00	20,842,710.00	5,789,146.84	22,952,927.00	(2,110,217.00)	-10.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%

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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 SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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%
CONTRIBUTIONS								
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)			(70,000.00)	(70,000.00)	0.00	(70,000.00)	0.00	0.0%

Resource	Description	2023-24 Projected Totals
6266	Educator Effectiveness, FY 2021-22	23,873.00
6300	Lottery: Instructional Materials	105,342.00
6770	Arts and Music In Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	191,623.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	155,507.00
7412	A-G Access/Success Grant	125,331.00
7413	A-G Learning Loss Mitigation Grant	40,872.00
7435	Learning Recovery Emergency Block Grant	1,553,339.00
7810	Other Restricted State	28,072.00
9010	Other Restricted Local	25,824.00
Total, Restricted Balance		2,249,783.00

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)
A. REVENUES								
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	178,055.00	178,055.00	0.00	468,055.00	290,000.00	162.9%
5) TOTAL, REVENUES			178,055.00	178,055.00	0.00	468,055.00		
B. EXPENDITURES								
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	125,000.00	125,000.00	0.00	332,020.00	(207,020.00)	-165.6%
5) Services and Other Operating Expenditures		5000-5999	36,700.00	36,700.00	0.00	127,700.00	(91,000.00)	-248.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			161,700.00	161,700.00	0.00	459,720.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,355.00	16,355.00	0.00	8,335.00		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,355.00	16,355.00	0.00	8,335.00		

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)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	299,461.00	299,461.00		297,294.00	(2,167.00)	-7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			299,461.00	299,461.00		297,294.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			299,461.00	299,461.00		297,294.00		
2) Ending Balance, June 30 (E + F1e)			315,816.00	315,816.00		305,629.00		
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	315,816.00	315,816.00		305,629.00		
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		
REVENUES								
Sale of Equipment and Supplies		8631	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%
Interest		8660	55.00	55.00	0.00	55.00	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	178,000.00	178,000.00	0.00	468,000.00	290,000.00	162.9%
TOTAL, REVENUES			178,055.00	178,055.00	0.00	468,055.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupll 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%
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	125,000.00	125,000.00	0.00	332,020.00	(207,020.00)	-165.6%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			125,000.00	125,000.00	0.00	332,020.00	(207,020.00)	-165.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	700.00	700.00	0.00	700.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.00	1,000.00	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	35,000.00	35,000.00	0.00	126,000.00	(91,000.00)	-260.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,700.00	36,700.00	0.00	127,700.00	(91,000.00)	-248.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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			161,700.00	161,700.00	0.00	459,720.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	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%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	305,629.00
Total, Restricted Balance		305,629.00

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)
A. REVENUES								
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	23,403.00	23,403.00	0.00	23,403.00	0.00	0.0%
4) Other Local Revenue		8600-8799	104,383.00	104,383.00	553.52	128,128.00	23,745.00	22.7%
5) TOTAL, REVENUES			127,786.00	127,786.00	553.52	151,531.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	4,070.11	26,000.00	(26,000.00)	New
2) Classified Salaries		2000-2999	42,270.00	42,270.00	17,379.56	67,765.00	(25,495.00)	-60.3%
3) Employee Benefits		3000-3999	22,206.00	22,206.00	7,314.37	29,026.00	(6,820.00)	-30.7%
4) Books and Supplies		4000-4999	15,500.00	15,500.00	0.00	10,603.00	4,897.00	31.6%
5) Services and Other Operating Expenditures		5000-5999	4,000.00	4,000.00	0.00	0.00	4,000.00	100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
9) TOTAL, EXPENDITURES			85,476.00	85,476.00	28,764.04	134,894.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,310.00	42,310.00	(28,210.52)	16,637.00		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,310.00	42,310.00	(28,210.52)	16,637.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	49,177.00	49,177.00		98,901.00	49,724.00	101.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,177.00	49,177.00		98,901.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,177.00	49,177.00		98,901.00		
2) Ending Balance, June 30 (E + F1e)			91,487.00	91,487.00		115,538.00		
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	29,293.00	29,293.00		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	62,194.00	62,194.00		115,538.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
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%
FEDERAL REVENUE								
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%
OTHER STATE REVENUE								
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	23,403.00	23,403.00	0.00	23,403.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,403.00	23,403.00	0.00	23,403.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	1,000.00	1,000.00	553.52	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	103,383.00	103,383.00	0.00	127,128.00	23,745.00	23.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			104,383.00	104,383.00	553.52	128,128.00	23,745.00	22.7%
TOTAL, REVENUES			127,786.00	127,786.00	553.52	151,531.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	4,070.11	26,000.00	(26,000.00)	New
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	4,070.11	26,000.00	(26,000.00)	New

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)
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,275.00	2,275.00	1,800.00	6,600.00	(4,325.00)	-190.1%
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	39,995.00	39,995.00	15,579.56	61,165.00	(21,170.00)	-52.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			42,270.00	42,270.00	17,379.56	67,765.00	(25,495.00)	-60.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	343.80	0.00	0.00	0.0%
PERS		3201-3202	11,954.00	11,954.00	3,445.18	15,945.00	(3,991.00)	-33.4%
OASDI/Medicare/Alternative		3301-3302	3,546.00	3,546.00	1,151.95	5,089.00	(1,543.00)	-43.5%
Health and Welfare Benefits		3401-3402	5,280.00	5,280.00	1,760.00	5,280.00	0.00	0.0%
Unemployment Insurance		3501-3502	23.00	23.00	9.89	44.00	(21.00)	-91.3%
Workers' Compensation		3601-3602	1,403.00	1,403.00	603.55	2,668.00	(1,265.00)	-90.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,206.00	22,206.00	7,314.37	29,026.00	(6,820.00)	-30.7%
BOOKS AND SUPPLIES								
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	500.00	500.00	0.00	0.00	500.00	100.0%
Materials and Supplies		4300	15,000.00	15,000.00	0.00	10,603.00	4,397.00	29.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,500.00	15,500.00	0.00	10,603.00	4,897.00	31.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,000.00	4,000.00	0.00	0.00	4,000.00	100.0%
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	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			4,000.00	4,000.00	0.00	0.00	4,000.00	100.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, EXPENDITURES			85,476.00	85,476.00	28,764.04	134,894.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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 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%
USES								
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%
CONTRIBUTIONS								
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%

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)
(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)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	472,500.00	472,500.00	75,686.50	504,912.00	32,412.00	6.9%
3) Other State Revenue		8300-8599	29,250.00	29,250.00	92,226.41	313,801.00	284,551.00	972.8%
4) Other Local Revenue		8600-8799	117,293.00	117,293.00	8,248.78	125,200.00	7,907.00	6.7%
5) TOTAL, REVENUES			619,043.00	619,043.00	176,161.69	943,913.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	252,974.00	252,974.00	69,114.67	284,521.00	(31,547.00)	-12.5%
3) Employee Benefits		3000-3999	154,661.00	154,661.00	44,631.65	177,941.00	(23,280.00)	-15.1%
4) Books and Supplies		4000-4999	388,051.00	388,051.00	87,489.31	407,114.00	(19,063.00)	-4.9%
5) Services and Other Operating Expenditures		5000-5999	13,540.00	13,540.00	5,568.13	25,540.00	(12,000.00)	-88.6%
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			809,226.00	809,226.00	206,803.76	895,116.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(190,183.00)	(190,183.00)	(30,642.07)	48,797.00		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(190,183.00)	(190,183.00)	(30,642.07)	48,797.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	428,387.00	428,387.00		727,405.00	299,018.00	69.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			428,387.00	428,387.00		727,405.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			428,387.00	428,387.00		727,405.00		
2) Ending Balance, June 30 (E + F1e)			238,204.00	238,204.00		776,202.00		
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	238,204.00	238,204.00		776,202.00		
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		
FEDERAL REVENUE								
Child Nutrition Programs		8220	472,500.00	472,500.00	75,686.50	504,912.00	32,412.00	6.9%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			472,500.00	472,500.00	75,686.50	504,912.00	32,412.00	6.9%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	29,250.00	29,250.00	92,226.41	313,801.00	284,551.00	972.8%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			29,250.00	29,250.00	92,226.41	313,801.00	284,551.00	972.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	793.00	793.00	3,757.31	8,700.00	7,907.00	997.1%
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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	51,500.00	51,500.00	4,491.47	51,500.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			117,293.00	117,293.00	8,248.78	125,200.00	7,907.00	6.7%
TOTAL, REVENUES			619,043.00	619,043.00	176,161.69	943,913.00		
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	190,998.00	190,998.00	47,622.66	215,045.00	(24,047.00)	-12.6%
Classified Supervisors' and Administrators' Salaries		2300	61,976.00	61,976.00	21,492.01	69,476.00	(7,500.00)	-12.1%
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			252,974.00	252,974.00	69,114.67	284,521.00	(31,547.00)	-12.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	67,763.00	67,763.00	18,439.74	75,377.00	(7,614.00)	-11.2%
OASDI/Medicare/Alternative		3301-3302	18,576.00	18,576.00	5,044.70	20,704.00	(2,128.00)	-11.5%
Health and Welfare Benefits		3401-3402	60,850.00	60,850.00	19,105.68	73,481.00	(12,631.00)	-20.8%
Unemployment Insurance		3501-3502	122.00	122.00	33.07	137.00	(15.00)	-12.3%
Workers' Compensation		3601-3602	7,350.00	7,350.00	2,008.46	8,242.00	(892.00)	-12.1%

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)
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			154,661.00	154,661.00	44,631.65	177,941.00	(23,280.00)	-15.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	53,600.00	53,600.00	7,524.81	56,100.00	(2,500.00)	-4.7%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	334,451.00	334,451.00	79,964.50	351,014.00	(16,563.00)	-5.0%
TOTAL, BOOKS AND SUPPLIES			388,051.00	388,051.00	87,489.31	407,114.00	(19,063.00)	-4.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	400.00	400.00	0.00	400.00	0.00	0.0%
Dues and Memberships		5300	570.00	570.00	200.00	570.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,650.00	2,650.00	519.50	2,650.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,120.00	2,120.00	130.84	14,120.00	(12,000.00)	-566.0%
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	7,800.00	7,800.00	4,717.79	7,800.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,540.00	13,540.00	5,568.13	25,540.00	(12,000.00)	-88.6%
CAPITAL OUTLAY								
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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			809,226.00	809,226.00	206,803.76	895,116.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

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)
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	695,895.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	19,635.00
5810	Other Restricted Federal	614.00
7033	Child Nutrition: School Food Best Practices Apportionment	60,058.00
Total, Restricted Balance		776,202.00

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)
A. REVENUES								
1) LCFF Sources		8010-8099	300,000.00	300,000.00	0.00	300,000.00	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	1,765.81	2,800.00	2,800.00	New
5) TOTAL, REVENUES			300,000.00	300,000.00	1,765.81	302,800.00		
B. EXPENDITURES								
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	100,650.00	100,650.00	28,707.21	94,650.00	6,000.00	6.0%
5) Services and Other Operating Expenditures		5000-5999	131,220.00	131,220.00	0.00	119,220.00	12,000.00	9.1%
6) Capital Outlay		6000-6999	191,000.00	191,000.00	82,189.02	200,500.00	(9,500.00)	-5.0%
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			422,870.00	422,870.00	110,896.23	414,370.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(122,870.00)	(122,870.00)	(109,130.42)	(111,570.00)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(122,870.00)	(122,870.00)	(109,130.42)	(111,570.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	375,966.00	375,966.00		320,483.00	(55,483.00)	-14.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			375,966.00	375,966.00		320,483.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			375,966.00	375,966.00		320,483.00		
2) Ending Balance, June 30 (E + F1e)			253,096.00	253,096.00		208,913.00		
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	253,096.00	253,096.00		208,913.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	300,000.00	300,000.00	0.00	300,000.00	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			300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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%
Interest		8660	0.00	0.00	1,765.81	2,800.00	2,800.00	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	1,765.81	2,800.00	2,800.00	New
TOTAL, REVENUES			300,000.00	300,000.00	1,765.81	302,800.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	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%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	93,650.00	93,650.00	28,707.21	87,650.00	6,000.00	6.4%
Noncapitalized Equipment		4400	7,000.00	7,000.00	0.00	7,000.00	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)
TOTAL, BOOKS AND SUPPLIES			100,650.00	100,650.00	28,707.21	94,650.00	6,000.00	6.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	80,220.00	80,220.00	0.00	68,220.00	12,000.00	15.0%
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	51,000.00	51,000.00	0.00	51,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			131,220.00	131,220.00	0.00	119,220.00	12,000.00	9.1%
CAPITAL OUTLAY								
Land Improvements		6170	66,000.00	66,000.00	0.00	75,500.00	(9,500.00)	-14.4%
Buildings and Improvements of Buildings		6200	125,000.00	125,000.00	82,189.02	125,000.00	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			191,000.00	191,000.00	82,189.02	200,500.00	(9,500.00)	-5.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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			422,870.00	422,870.00	110,896.23	414,370.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
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%

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)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
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	409.54	1,000.00	1,000.00	New
5) TOTAL, REVENUES			0.00	0.00	409.54	1,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	409.54	1,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	70,000.00	70,000.00	0.00	70,000.00	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			70,000.00	70,000.00	0.00	70,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			70,000.00	70,000.00	409.54	71,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	70,000.00	70,000.00		70,275.00	275.00	0.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,000.00	70,000.00		70,275.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,000.00	70,000.00		70,275.00		
2) Ending Balance, June 30 (E + F1e)			140,000.00	140,000.00		141,275.00		
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	140,000.00	140,000.00		141,275.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	409.54	1,000.00	1,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		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	0.00	409.54	1,000.00	1,000.00	New
TOTAL, REVENUES			0.00	0.00	409.54	1,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	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%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs - Interfund		5750	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			70,000.00	70,000.00	0.00	70,000.00		

Corning Union High
Tehama County

2023-24 First Interim
Pupil Transportation Equipment Fund
Restricted Detail

52716060000000
Form 15I
E818A63XUM(2023-24)

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)
A. REVENUES								
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	161,000.00	161,000.00	38,241.75	161,000.00	0.00	0.0%
5) TOTAL, REVENUES			161,000.00	161,000.00	38,241.75	161,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,000.00	8,000.00	1,666.68	8,000.00	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	1,853.00	1,853.00	394.10	1,855.00	(2.00)	-0.1%
4) Books and Supplies		4000-4999	80,770.00	80,770.00	10,414.83	80,070.00	700.00	0.9%
5) Services and Other Operating Expenditures		5000-5999	147,700.00	147,700.00	32,389.28	186,400.00	(38,700.00)	-26.2%
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			238,323.00	238,323.00	44,864.89	276,325.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,323.00)	(77,323.00)	(6,623.14)	(115,325.00)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,323.00)	(77,323.00)	(6,623.14)	(115,325.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,370,920.00	3,370,920.00		3,478,795.00	107,875.00	3.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,370,920.00	3,370,920.00		3,478,795.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,370,920.00	3,370,920.00		3,478,795.00		
2) Ending Balance, June 30 (E + F1e)			3,293,597.00	3,293,597.00		3,363,470.00		
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	3,293,597.00	3,293,597.00		3,363,470.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
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%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	143,500.00	143,500.00	35,144.54	143,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	17,500.00	17,500.00	3,097.21	17,500.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			161,000.00	161,000.00	38,241.75	161,000.00	0.00	0.0%
TOTAL, REVENUES			161,000.00	161,000.00	38,241.75	161,000.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,000.00	8,000.00	1,666.68	8,000.00	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			8,000.00	8,000.00	1,666.68	8,000.00	0.00	0.0%
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
STRS	3101-3102		1,528.00	1,528.00	318.33	1,528.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		104.00	104.00	24.17	104.00	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		4.00	4.00	.84	4.00	0.00	0.0%
Workers' Compensation	3601-3602		217.00	217.00	50.76	219.00	(2.00)	-0.9%
OPEB, Allocated	3701-3702		0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,853.00	1,853.00	394.10	1,855.00	(2.00)	-0.1%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	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	64,945.00	64,945.00	9,765.33	66,945.00	(2,000.00)	-3.1%
Noncapitalized Equipment		4400	15,825.00	15,825.00	649.50	13,125.00	2,700.00	17.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			80,770.00	80,770.00	10,414.83	80,070.00	700.00	0.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	24,500.00	24,500.00	13,814.20	62,500.00	(38,000.00)	-155.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,000.00	3,000.00	0.00	3,000.00	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	120,200.00	120,200.00	18,575.08	120,900.00	(700.00)	-0.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			147,700.00	147,700.00	32,389.28	186,400.00	(38,700.00)	-26.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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			238,323.00	238,323.00	44,864.89	276,325.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS OUT								
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%

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/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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%
CONTRIBUTIONS								
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								
(- b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
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	5,000.00	(5,000.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	5,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	(5,000.00)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	(5,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,551.00	27,551.00		23,876.00	(3,675.00)	-13.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,551.00	27,551.00		23,876.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,551.00	27,551.00		23,876.00		
2) Ending Balance, June 30 (E + F1e)			27,551.00	27,551.00		18,876.00		
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	27,551.00	27,551.00		18,876.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
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%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CLASSIFIED SALARIES								
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%

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, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	5,000.00	(5,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	5,000.00	(5,000.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	5,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
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	67,800.00	67,800.00	56,203.46	67,800.00	0.00	0.0%
5) TOTAL, REVENUES			67,800.00	67,800.00	56,203.46	67,800.00		
B. EXPENDITURES								
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	3,200.00	3,200.00	339.76	3,200.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	394,392.00	(394,392.00)	New
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			3,200.00	3,200.00	339.76	397,592.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,600.00	64,600.00	55,863.70	(329,792.00)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			64,600.00	64,600.00	55,863.70	(329,792.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	162,630.00	162,630.00		329,792.00	167,162.00	102.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			162,630.00	162,630.00		329,792.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			162,630.00	162,630.00		329,792.00		
2) Ending Balance, June 30 (E + F1e)			227,230.00	227,230.00		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) Legally Restricted Balance		9740	227,230.00	227,230.00		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		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
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%
Interest		8680	2,800.00	2,800.00	37,014.93	2,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	65,000.00	65,000.00	19,188.53	65,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			67,800.00	67,800.00	56,203.46	67,800.00	0.00	0.0%
TOTAL, REVENUES			67,800.00	67,800.00	56,203.46	67,800.00		
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
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%

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, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	3,200.00	3,200.00	339.76	3,200.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,200.00	3,200.00	339.76	3,200.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	394,392.00	(394,392.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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	394,392.00	(394,392.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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%

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 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			3,200.00	3,200.00	339.76	397,592.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
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	277.50	10,000.00	(10,000.00)	New
6) Capital Outlay		6000-6999	100,000.00	100,000.00	17,100.00	3,660,000.00	(3,560,000.00)	-3,560.0%
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			100,000.00	100,000.00	17,377.50	3,670,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(100,000.00)	(100,000.00)	(17,377.50)	(3,670,000.00)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(100,000.00)	(100,000.00)	(17,377.50)	(3,670,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,513,730.00	4,513,730.00		6,028,948.00	1,515,218.00	33.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,513,730.00	4,513,730.00		6,028,948.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,513,730.00	4,513,730.00		6,028,948.00		
2) Ending Balance, June 30 (E + F1e)			4,413,730.00	4,413,730.00		2,358,948.00		
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	4,413,730.00	4,413,730.00		2,358,948.00		
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		
FEDERAL REVENUE								
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%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	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)
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%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	277.50	10,000.00	(10,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	277.50	10,000.00	(10,000.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	17,100.00	40,000.00	(40,000.00)	New
Buildings and Improvements of Buildings		6200	100,000.00	100,000.00	0.00	3,620,000.00	(3,520,000.00)	-3,520.0%
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			100,000.00	100,000.00	17,100.00	3,660,000.00	(3,560,000.00)	-3,560.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	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			100,000.00	100,000.00	17,377.50	3,670,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

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)
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
7710	State School Facilities Projects	2,358,948.00
Total, Restricted Balance		2,358,948.00

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)
A. REVENUES								
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	3,002.00	3,002.00	0.00	3,002.00	0.00	0.0%
4) Other Local Revenue		8600-8799	299,885.00	299,885.00	16,380.13	299,885.00	0.00	0.0%
5) TOTAL, REVENUES			302,887.00	302,887.00	16,380.13	302,887.00		
B. EXPENDITURES								
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	450,925.00	450,925.00	289,175.01	450,925.00	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			450,925.00	450,925.00	289,175.01	450,925.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(148,038.00)	(148,038.00)	(272,794.88)	(148,038.00)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(148,038.00)	(148,038.00)	(272,794.88)	(148,038.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	148,038.00	148,038.00		317,258.00	169,220.00	114.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			148,038.00	148,038.00		317,258.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			148,038.00	148,038.00		317,258.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		169,220.00		
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		169,220.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
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%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	3,002.00	3,002.00	0.00	3,002.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,002.00	3,002.00	0.00	3,002.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	273,454.00	273,454.00	0.00	273,454.00	0.00	0.0%
Unsecured Roll		8612	18,081.00	18,081.00	14,024.13	18,081.00	0.00	0.0%
Prior Years' Taxes		8613	300.00	300.00	153.74	300.00	0.00	0.0%
Supplemental Taxes		8614	6,100.00	6,100.00	1,430.98	6,100.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,950.00	1,950.00	771.28	1,950.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			299,885.00	299,885.00	16,380.13	299,885.00	0.00	0.0%
TOTAL, REVENUES			302,887.00	302,887.00	16,380.13	302,887.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	325,925.00	325,925.00	164,175.01	325,925.00	0.00	0.0%
Other Debt Service - Principal		7439	125,000.00	125,000.00	125,000.00	125,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			450,925.00	450,925.00	289,175.01	450,925.00	0.00	0.0%
TOTAL, EXPENDITURES			450,925.00	450,925.00	289,175.01	450,925.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
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	10.90	40.00	40.00	New
5) TOTAL, REVENUES			0.00	0.00	10.90	40.00		
B. EXPENSES								
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	21,334.00	21,334.00	0.00	21,334.00	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			21,334.00	21,334.00	0.00	21,334.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(21,334.00)	(21,334.00)	10.90	(21,294.00)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(21,334.00)	(21,334.00)	10.90	(21,294.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	351,899.00	351,899.00		196,357.00	(155,542.00)	-44.2%
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)			351,899.00	351,899.00		196,357.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			351,899.00	351,899.00		196,357.00		
2) Ending Net Position, June 30 (E + F1e)			330,565.00	330,565.00		175,063.00		
Components of Ending Net Position								
a) Net Investment In Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	330,481.00	330,481.00		175,063.00		
c) Unrestricted Net Position		9790	84.00	84.00		0.00		
OTHER STATE REVENUE								
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%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	10.90	40.00	40.00	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		8669	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	10.90	40.00	40.00	New
TOTAL, REVENUES			0.00	0.00	10.90	40.00		
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
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	21,334.00	21,334.00	0.00	21,334.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			21,334.00	21,334.00	0.00	21,334.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
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%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			21,334.00	21,334.00	0.00	21,334.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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%
CONTRIBUTIONS								
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
9010	Other Restricted Local	175,063.00
Total, Restricted Net Position		175,063.00

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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	1,031.02	1,031.02	995.00	1,031.02	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,031.02	1,031.02	995.00	1,031.02	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	1.81	1.81	1.89	1.89	.08	4.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.81	1.81	1.89	1.89	.08	4.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,032.83	1,032.83	996.89	1,032.91	.08	0.0%
7. Adults In Correctional Facilities					0.00	
8. Charter School ADA (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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
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	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (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)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
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	
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
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	
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program 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)
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
All Other Financing Uses	7630-7699		765,668.80	1,507,224.42	1,896,334.91	1,619,918.71	1,548,550.59	2,204,502.75	1,423,777.00	1,687,894.30
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		1,232.08	125,879.34	390,666.90	747,896.49				
Due From Other Funds	9310			3,765.68		95,241.17				
Stores	9320									
Prepaid Expenditures	9330		506.95							
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	1,739.03	129,645.02	390,666.90	843,137.66	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		782,302.63	88,800.85	135,858.78	153,135.95	(43,165.67)			
Due To Other Funds	9610			3,765.68						
Current Loans	9640									
Unearned Revenues	9650		832,414.01		87,809.00	284,687.15	(220,522.18)			
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	1,614,716.64	92,566.53	223,667.78	437,823.10	(263,687.85)	0.00	0.00	0.00
Nonoperating										
Suspense Clearing										
TOTAL BALANCE SHEET ITEMS		0.00	(1,612,977.61)	37,078.49	166,999.12	405,314.56	263,687.85	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,519,316.08)	(460,540.91)	362,500.11	336,671.74	(1,128,980.03)	1,029,741.49	349,710.35	(1,113,838.37)
F. ENDING CASH (A + E)			10,763,930.92	10,323,390.01	10,685,890.12	11,022,561.86	9,893,581.83	10,923,323.32	11,273,033.67	10,159,195.30
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		10,159,195.30	11,645,507.80	12,852,911.30	13,366,075.52				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,738,303.00	1,245,051.00	1,747,982.00	1,747,982.00	0.00		13,653,143.00	13,653,143.00
Property Taxes	8020-8079	54,115.72	891,629.84	327,993.23	19,287.55			3,372,668.00	3,372,668.00
Miscellaneous Funds	8080-8099			(322,200.18)				(322,089.00)	(322,089.00)
Federal Revenue	8100-8299	181,196.00	103,759.97	157,944.00	13,968.39			1,081,661.00	1,081,661.00
Other State Revenue	8300-8599	125,201.09	460,339.00	62,790.43	27,061.00			2,289,444.00	2,289,444.00
Other Local Revenue	8600-8799	172,970.00	183,338.00	122,948.00	266,712.59			1,503,263.00	1,503,263.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		3,271,785.81	2,884,117.81	2,097,457.48	2,075,011.53	0.00	0.00	21,578,090.00	21,578,090.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	590,613.00	597,520.00	625,870.00	602,170.00	378,962.44	0.00	7,134,019.00	7,134,019.00
Classified Salaries	2000-2999	308,287.00	259,432.00	277,634.00	314,653.00	41,244.60		3,786,196.00	3,786,196.00
Employee Benefits	3000-3999	348,699.00	346,807.00	354,260.00	481,614.00	709,437.26		4,989,341.00	4,989,341.00
Books and Supplies	4000-4999	68,894.00	88,794.00	87,844.00	132,513.50	342,739.76		1,312,731.00	1,312,731.00
Services	5000-5999	247,244.00	224,015.00	185,097.26	6,957.47	675,683.00		2,630,845.00	2,630,845.00
Capital Outlay	6000-6999	163,668.31	160,146.31	53,588.00	614,282.61	700,000.00		2,655,484.00	2,655,484.00
Other Outgo	7000-7499	58,068.00				252,317.00		444,311.00	444,311.00
Interfund Transfers Out	7600-7629					70,000.00		70,000.00	70,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		1,785,473.31	1,676,714.31	1,584,293.26	2,152,190.58	3,170,384.06	0.00	23,022,927.00	23,022,927.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							1,265,674.81	
Due From Other Funds	9310							99,006.85	
Stores	9320							0.00	
Prepaid Expenditures	9330							506.95	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,365,188.61	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							1,116,932.54	
Due To Other Funds	9610							3,765.68	
Current Loans	9640							0.00	
Unearned Revenues	9650							984,387.98	
Deferred Inflows of Resources	9680							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	2,105,086.20	
Nonoperating									
Suspense Clearing								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(739,897.59)	
E. NET INCREASE/DECREASE (B - C + D)		1,486,312.50	1,207,403.50	513,164.22	(77,179.05)	(3,170,384.06)	0.00	(2,184,734.59)	(1,444,837.00)
F. ENDING CASH (A + E)		11,645,507.80	12,852,911.30	13,366,075.52	13,288,896.47				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,118,512.41	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		13,288,896.47	13,288,896.47	13,288,896.47	13,288,896.47				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							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	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							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									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing									
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)		13,288,896.47	13,288,896.47	13,288,896.47	13,288,896.47				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								13,288,896.47	

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 14, 2023 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

Name: Diana Davlison Telephone: 530-824-8002
Title: Chief Business Official E-mail: ddavlison@comingshs.org

Criteria and Standards Review Summary

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

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

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?		X
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district 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 district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?		X
			X	
S7b	Other Self-Insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?		
			n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)		X
			X	
			n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)		
			n/a	
				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	
ADDITIONAL FISCAL INDICATORS			No	Yes
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	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption		First Interim		Percent Change	Status
	Budget		Projected Year Totals			
	(Form 01CS, Item 1A)		(Form AI, Lines A4 and C4)			
Current Year (2023-24)						
District Regular	1,031.02		1,031.02			
Charter School	0.00		0.00			
Total ADA	1,031.02		1,031.02	0.0%		Met
1st Subsequent Year (2024-25)						
District Regular	962.81		969.89			
Charter School						
Total ADA	962.81		969.89	.7%		Met
2nd Subsequent Year (2025-26)						
District Regular	924.81		940.89			
Charter School						
Total ADA	924.81		940.89	1.7%		Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

N/A

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	1,068.00	1,058.00		
Charter School				
Total Enrollment	1,068.00	1,058.00	(.9%)	Met
1st Subsequent Year (2024-25)				
District Regular	1,045.00	1,053.00		
Charter School				
Total Enrollment	1,045.00	1,053.00	.8%	Met
2nd Subsequent Year (2025-26)				
District Regular	1,004.00	1,021.00		
Charter School				
Total Enrollment	1,004.00	1,021.00	1.7%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

N/A

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	1,018	1,093	
Charter School			
Total ADA/Enrollment	1,018	1,093	93.1%
Second Prior Year (2021-22)			
District Regular	1,012	1,098	
Charter School			
Total ADA/Enrollment	1,012	1,098	92.2%
First Prior Year (2022-23)			
District Regular	1,033	1,138	
Charter School			
Total ADA/Enrollment	1,033	1,138	90.8%
Historical Average Ratio:			92.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.5%

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	995	1,058		
Charter School	0			
Total ADA/Enrollment	995	1,058	94.0%	Not Met
1st Subsequent Year (2024-25)				
District Regular	968	1,053		
Charter School				
Total ADA/Enrollment	968	1,053	91.9%	Met
2nd Subsequent Year (2025-26)				
District Regular	939	1,021		
Charter School				
Total ADA/Enrollment	939	1,021	92.0%	Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

At budget adoption the district took a very conservative figure for ADA and enrollment. After getting more current numbers from P1, including feeder schools, the district revised the numbers.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2023-24)	16,667,198.00	17,025,811.00	2.2%	Not Met
1st Subsequent Year (2024-25)	17,024,012.00	17,310,634.00	1.7%	Met
2nd Subsequent Year (2025-26)	16,920,449.00	17,546,916.00	3.7%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The change is due to new ADA projections showing a slight increase, changing the revenue amount slightly.

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)	8,350,123.85	9,502,674.28	87.9%
Second Prior Year (2021-22)	9,608,922.13	11,316,306.25	84.8%
First Prior Year (2022-23)	9,471,052.37	12,908,972.35	73.4%
	Historical Average Ratio:		82.1%

	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):	78.1% to 85.1%	78.1% to 86.1%	78.1% to 86.1%

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 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	11,482,759.00	15,671,998.00	73.3%	Not Met
1st Subsequent Year (2024-25)	11,490,358.00	15,681,097.00	73.3%	Not Met
2nd Subsequent Year (2025-26)	11,725,528.00	15,916,267.00	73.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

The district moved some salaries and benefits from the unrestricted funds to restricted funds causing the ratio to drop.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim		Change is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	

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

Current Year (2023-24)	1,075,247.00	1,081,881.00	.6%	No
1st Subsequent Year (2024-25)	1,075,247.00	1,056,681.00	-1.7%	No
2nd Subsequent Year (2025-26)	1,075,247.00	1,056,681.00	-1.7%	No

Explanation:
(required if Yes)

N/A

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

Current Year (2023-24)	1,739,218.00	2,289,444.00	31.6%	Yes
1st Subsequent Year (2024-25)	1,734,883.00	1,863,538.00	7.4%	Yes
2nd Subsequent Year (2025-26)	1,725,677.00	1,863,138.00	8.0%	Yes

Explanation:
(required if Yes)

The increase in current year is attributed to receiving funds not budgeted at adoption. The unexpected funds are resources 6770, Prop 28 \$191,623, and 6762, Art & music \$178,323. The subsequent years is a reduction in revenues in resources 6762, \$178,323; 7422, \$220,622.

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

Current Year (2023-24)	1,338,571.00	1,503,283.00	12.3%	Yes
1st Subsequent Year (2024-25)	1,231,762.00	1,396,454.00	13.4%	Yes
2nd Subsequent Year (2025-26)	851,762.00	1,016,454.00	19.3%	Yes

Explanation:
(required if Yes)

The current year revenue increase is due to revenue that was deferred in resource 9824, CALSHAPE. The subsequent years is the removal of revenue from resources 9824, CALSHAPE, and 9020, Promise Neighborhood.

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

Current Year (2023-24)	1,154,700.00	1,312,731.00	13.7%	Yes
1st Subsequent Year (2024-25)	1,491,808.00	1,244,571.00	-16.6%	Yes
2nd Subsequent Year (2025-26)	1,154,700.00	1,089,064.00	-5.7%	Yes

Explanation:
(required if Yes)

Subsequent year 1 expenditures are down from previously stated amounts due to reclassifying expenditures from resource 6762 from obj 4xxx to obj 5xxx and the desire of the district's board to spend the funds in the current year as opposed to subsequent year 1 as previously reported.

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

Current Year (2023-24)	2,550,856.00	2,630,845.00	3.1%	No
1st Subsequent Year (2024-25)	2,337,038.00	1,786,953.00	-24.4%	Yes
2nd Subsequent Year (2025-26)	1,957,038.00	1,386,953.00	-29.1%	Yes

Explanation:
(required if Yes)

This is another domino effect of the movement for resource 6762 as referred to in prior explanations.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	4,153,034.00	4,674,388.00	17.4%	Not Met
1st Subsequent Year (2024-25)	4,041,892.00	4,316,663.00	6.8%	Not Met
2nd Subsequent Year (2025-26)	3,652,888.00	3,936,253.00	7.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	3,705,356.00	3,943,576.00	6.4%	Not Met
1st Subsequent Year (2024-25)	3,828,846.00	3,011,524.00	-21.3%	Not Met
2nd Subsequent Year (2025-26)	3,111,738.00	2,476,017.00	-20.4%	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 budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

N/A

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

The increase in current year is attributed to receiving funds not budgeted at adoption. The unexpected funds are resources 6770, Prop 28 \$191,623, and 6762, Art & music \$178,323. The subsequent years is a reduction in revenues in resources 6762, \$178,323; 7422, \$220,522.

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

The current year revenue increase is due to revenue that was deferred in resource 9824, CALSHAPE. The subsequent years is the removal of revenue from resources 9824, CALSHAPE, and 9020, Promise Neighborhood.

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

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

Subsequent year 1 expenditures are down from previously stated amounts due to reclassifying expenditures from resource 6762 from obj 4xxx to obj 5xxx and the desire of the district's board to spend the funds in the current year as opposed to subsequent year 1 as previously reported.

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

This is another domino effect of the movement for resource 6762 as referred to in prior explanations.

7. CRITERION: Facilities Maintenance

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

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

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

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

		First Interim Contribution		
		Projected Year Totals		
	Required Minimum	(Fund 01, Resource 8150,		
	Contribution	Objects 8900-8999)	Status	
1.	OMMA/RMA Contribution	607,020.72	860,178.00	Met
2.	Budget Adoption Contribution (Information only)		741,214.00	
	(Form 01CS, Criterion 7)			

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

²A 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)	4.0%	4.0%	4.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.3%	1.3%	1.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(750,869.00)	15,741,998.00	4.8%	Not Met
1st Subsequent Year (2024-25)	(548,435.00)	15,751,097.00	3.5%	Not Met
2nd Subsequent Year (2025-26)	(623,731.00)	15,988,267.00	3.9%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district is working on balancing the budget for subsequent years. Additionally, the district has the reserves to cover the deficits.

9. CRITERION: Fund and Cash Balances

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

9A-1. Determining If the District's General Fund Ending Balance Is Positive

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

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	10,004,826.00	Met
1st Subsequent Year (2024-25)	9,682,144.00	Met
2nd Subsequent Year (2025-26)	9,602,276.00	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)

N/A

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.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2023-24)	13,288,896.47	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)

N/A

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

¹ 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.

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

³ 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.)	985.00	968.00	939.00
District's Reserve Standard Percentage Level:	4%	4%	4%

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?

No

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

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

N/A

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6600-6540 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)	23,022,927.00	21,614,381.00	21,226,828.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	23,022,927.00	21,614,381.00	21,226,828.00

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

4%	4%	4%
920,917.08	864,575.24	849,073.12
80,000.00	80,000.00	80,000.00
920,917.08	864,575.24	849,073.12

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	920,918.00	864,580.00	850,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, 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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	920,918.00	864,580.00	850,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
District's Reserve Standard (Section 10B, Line 7):	920,917.08	864,575.24	849,073.12
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)

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 district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

- 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:

As previously mentioned in prior explanations, the district is using one time funds, resource 6782, to help combat the increased costs of STRS/PERS. The district will resume in out years with the general fund absorbing all STRS/PERS costs.

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

S6A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S6A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(2,140,426.00)	(2,442,900.00)	14.1%	302,474.00	Not Met
1st Subsequent Year (2024-25)	(2,428,948.00)	(2,515,187.00)	3.6%	87,239.00	Met
2nd Subsequent Year (2025-26)	(2,487,425.00)	(2,591,577.00)	4.2%	104,152.00	Met
1b. Transfers In, General Fund *					
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
1c. Transfers Out, General Fund *					
Current Year (2023-24)	70,000.00	70,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	70,000.00	70,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	70,000.00	70,000.00	0.0%	0.00	Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?				No	

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

S6B. Status of the District's Projected Contributions, Transfers, and Capital Projects

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

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

Explanation:
(required if NOT met)

The current year increase is largely attributed to resource 6500 increase sub cost \$13,500 and resource 8150 salary and benefits cost \$141,000. At budget adoption some of the cost in 8150 were budgeted in resource 0000 and an additional of a .25 FTE was also added.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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.

¹ 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 Budget Adoption data exist (Form 01CS, 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 Budget Adoption 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 budget adoption?

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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2023-24
Capital Leases				
Certificates of Participation				
General Obligation Bonds	29	FUND 61	FUND 51	8,120,176
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

QZAB	9	GENERAL FUND	01-0000	1,958,486
TOTAL:				10,078,662

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)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	476,200	450,825	343,200	352,425
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

QZAB	200,000	200,000	218,463	238,927

Total Annual Payments:	678,200	650,925	581,663	589,352
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

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)

--

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

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

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

No

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

Explanation:
(Required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2 OPEB Liabilities

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

Budget Adoption (Form 01CSI, Item S7A)	First Interim
2,164,185.00	2,164,185.00
0.00	0.00
2,164,185.00	2,164,185.00

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

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

Actuarial	Actuarial
Dec 01, 2022	Sep 22, 2023

3 OPEB Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption (Form 01CSI, Item S7A)	First Interim
269,196.00	269,196.00
269,196.00	269,196.00
269,196.00	269,196.00

- 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)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

128,372.00	133,095.00
128,372.00	133,095.00
128,372.00	133,095.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

255,356.00	255,356.00
255,356.00	255,356.00
255,356.00	255,356.00

- d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

11	10
10	10
9	9

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

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

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

3 Self-Insurance Contributions

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

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

- 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 budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years. If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	64.0	63.0	63.0	62.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

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?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

68,760

7. Amount included for any tentative salary schedule increases

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0	0	0

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
663,813	663,813	663,813
12.6%	12.6%	12.6%
0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
142,880	142,700	141,900
2.0%	2.0%	2.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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	52.5	59.7	59.7	59.7

1a. Have any salary and benefit negotiations been settled since budget adoption?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Dec 14, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 01, 2023

3. Per Government Code Section 3547.6(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

No

If Yes, date of budget revision board adoption:

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)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

317,782

% change in salary schedule from prior year

10.2%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount Included for any tentative salary schedule increases

--	--	--

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	508,484	508,484	508,484
3. Percent of H&W cost paid by employer	16.7%	16.7%	16.7%
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 Budget Adoption

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

No		

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

If Yes, explain the nature of the new costs:

--

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	75,724	75,700	76,700
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

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	16.0	15.0	14.0	14.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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")

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Negotiations Not Settled

3. 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)

--	--	--

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Management/Supervisor/Confidential

Step and Column Adjustments

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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.

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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 A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

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

No

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

No

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

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

First Interim
2023-24 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort
Expenditures

52 71506 0000000
Form ESMOE
E818A63XUM(2023-24)

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	23,022,927.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,110,635.00
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	2,655,484.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	200,000.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	70,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	248,200.00
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)				3,173,684.00
D. Plus additional MOE expenditures:	1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities			Manually entered. Must not include expenditures in lines A or D1.	
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				17,738,608.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				996.89
B. Expenditures per ADA (Line I, E divided by Line II, A)				17,793.95
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA

<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>13,843,766.19</p>	<p>13,670.56</p>
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>	<p>0.00</p>	<p>0.00</p>
<p>B. Required effort (Line A.2 times 90%)</p>	<p>13,843,766.19</p>	<p>13,670.56</p>
<p>C. Current year expenditures (Line I.E and Line II.B)</p>	<p>12,459,389.57</p>	<p>12,303.50</p>
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>	<p>17,738,608.00</p>	<p>17,793.95</p>
	<p>0.00</p>	<p>0.00</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>MOE Met</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>	<p>0.00%</p>	<p>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.

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)

993,833.00

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)

14,782,628.00

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)

6.72%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9)

1,466,446.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	23,000.00
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)	174,113.25
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)	120.96
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,663,680.21
9. Carry-Forward Adjustment (Part IV, Line F)	376,184.14
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,039,864.35
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	11,291,949.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,591,504.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,916,872.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	663,375.00
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)	299,136.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	8,079.00
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)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,416,857.75
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)	1,679.04
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)	459,720.00
15. Adult Education (Fund 11, functions 1000-5999, 8100-8400, and 8700, objects 1000-5999 except 5100)	133,394.00
16. Child Development (Fund 12, functions 1000-5999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-5999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	544,102.00
18. Foundation (Funds 19 & 57, functions 1000-5999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	276,325.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	19,602,992.79
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	8.49%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/lc) (Line A10 divided by Line B19)	10.41%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	1,663,680.21
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(140,720.99)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.85%) times Part III, Line B19); zero if negative	376,184.14
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.85%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.84%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	376,184.14
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	376,184.14

Approved
Indirect
cost rate: 5.85%
Highest
rate used
in any
program: 5.84%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3182	169,351.00	9,000.00	5.31%
01	3310	976,481.00	56,351.00	5.77%
01	4124	266,539.00	12,961.00	4.86%
01	6388	423,159.00	24,728.00	5.84%
01	6500	743,015.00	43,167.00	5.81%
01	6520	55,732.00	2,213.00	3.97%

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LGFF/Revenue Limit Sources	8010-8099	16,703,722.00	1.70%	16,988,342.00	1.39%	17,224,102.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	237,924.00	0.00%	237,924.00	(.17%)	237,524.00
4. Other Local Revenues	8600-8799	492,583.00	0.00%	492,583.00	0.00%	492,583.00
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	(2,442,900.00)	3.00%	(2,518,187.00)	3.00%	(2,591,673.00)
6. Total (Sum lines A1 thru A5c)		14,991,329.00	1.41%	15,202,662.00	1.05%	15,362,536.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,754,545.00		6,712,621.00
b. Step & Column Adjustment						138,170.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(42,024.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1699	5,754,545.00	(.73%)	5,712,521.00	2.42%	5,850,691.00
2. Classified Salaries						
a. Base Salaries				2,452,440.00		2,501,440.00
b. Step & Column Adjustment				49,000.00		50,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,452,440.00	2.00%	2,501,440.00	2.00%	2,551,440.00
3. Employee Benefits	3000-3999	3,275,774.00	.02%	3,276,397.00	1.43%	3,323,397.00
4. Books and Supplies	4000-4999	669,965.00	0.00%	669,965.00	0.00%	669,965.00
5. Services and Other Operating Expenditures	5000-5999	958,151.00	0.00%	958,151.00	0.00%	958,151.00
6. Capital Outlay	6000-6999	2,438,860.00	0.00%	2,438,860.00	0.00%	2,438,860.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	272,183.00	0.00%	272,183.00	0.00%	272,183.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(149,920.00)	(1.00%)	(148,420.00)	0.00%	(148,420.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	70,000.00	0.00%	70,000.00	0.00%	70,000.00
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		
11. Total (Sum lines B1 thru B10)		15,741,998.00	.08%	15,751,097.00	1.49%	15,986,267.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(750,669.00)		(548,435.00)		(623,731.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,505,712.00		7,755,043.00		7,206,608.00
2. Ending Fund Balance (Sum lines C and D1)		7,755,043.00		7,206,608.00		6,582,877.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,834,125.00		6,342,028.00		5,732,877.00
e. Unassigned/Unappropriated						

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)
1. Reserve for Economic Uncertainties	9789	920,918.00		864,580.00		850,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,755,043.00		7,206,608.00		6,582,877.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	920,918.00		864,580.00		850,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		920,918.00		864,580.00		850,000.00
F. ASSUMPTIONS						
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.						
This amount is a reflection of multiple salary adjustments made, subtracting a portion of a retiring admin salary, adding certificated salary previously paid from restricted and subtracting increases that are one time and not on going.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-26 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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LOFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,081,661.00	(2.31%)	1,056,861.00	0.00%	1,056,661.00
3. Other State Revenues	8300-8599	2,051,520.00	(20.76%)	1,625,614.00	0.00%	1,625,614.00
4. Other Local Revenues	8600-8799	1,010,680.00	(10.67%)	903,871.00	(42.04%)	523,871.00
6. 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	2,442,900.00	2.46%	2,502,891.00	3.01%	2,578,278.00
6. Total (Sum lines A1 thru A5c)		6,586,761.00	(7.66%)	6,089,037.00	(5.00%)	5,784,424.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,379,474.00		1,072,328.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(307,146.00)		(130,826.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,379,474.00	(22.27%)	1,072,328.00	(12.20%)	941,502.00
2. Classified Salaries						
a. Base Salaries				1,333,756.00		1,360,456.00
b. Step & Column Adjustment				26,700.00		26,700.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,333,756.00	2.00%	1,360,456.00	1.96%	1,387,156.00
3. Employee Benefits	3000-3999	1,713,567.00	.67%	1,725,044.00	.98%	1,741,954.00
4. Books and Supplies	4000-4999	642,766.00	(10.60%)	574,606.00	(27.06%)	419,099.00
5. Services and Other Operating Expenditures	5000-5999	1,872,694.00	(51.66%)	808,802.00	(46.98%)	428,802.00
6. Capital Outlay	6000-6999	216,624.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	173,628.00	0.00%	173,628.00	0.00%	173,628.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	148,420.00	0.00%	148,420.00	0.00%	148,420.00
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)		7,280,929.00	(19.47%)	5,863,284.00	(10.62%)	5,240,561.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(694,168.00)		225,753.00		543,863.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,943,951.00		2,249,783.00		2,475,536.00
2. Ending Fund Balance (Sum lines C and D1)		2,249,783.00		2,475,536.00		3,019,399.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,249,783.00		2,475,536.00		3,019,399.00
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)		2,249,783.00		2,475,538.00		3,019,399.00
E. AVAILABLE RESERVES						
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)						
F. ASSUMPTIONS						
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.						
This amount is a reflection of multiple salary adjustments made, subtracting the salary of a retiring admin, moving on going certificated salary to unrestricted, and spending out the remaining funds in specific 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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	16,703,722.00	1.70%	16,988,342.00	1.39%	17,224,102.00
2. Federal Revenues	8100-8299	1,081,661.00	(2.31%)	1,056,661.00	0.00%	1,056,661.00
3. Other State Revenues	8300-8599	2,289,444.00	(18.60%)	1,863,538.00	(.02%)	1,863,138.00
4. Other Local Revenues	8600-8799	1,503,263.00	(7.11%)	1,396,454.00	(27.21%)	1,016,454.00
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%	(13,296.00)	.74%	(13,396.00)
6. Total (Sum lines A1 thru A5c)		21,578,090.00	(1.33%)	21,291,699.00	(.68%)	21,146,960.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,134,019.00		6,764,849.00
b. Step & Column Adjustment				0.00		138,170.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(349,170.00)		(130,826.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,134,019.00	(4.89%)	6,784,849.00	.11%	6,792,193.00
2. Classified Salaries						
a. Base Salaries				3,786,196.00		3,861,896.00
b. Step & Column Adjustment				76,700.00		76,700.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,786,196.00	2.00%	3,861,896.00	1.99%	3,938,596.00
3. Employee Benefits	3000-3999	4,989,341.00	.24%	5,001,441.00	1.28%	5,055,351.00
4. Books and Supplies	4000-4999	1,312,731.00	(5.19%)	1,244,571.00	(12.49%)	1,069,064.00
5. Services and Other Operating Expenditures	5000-5999	2,630,845.00	(32.84%)	1,766,953.00	(21.51%)	1,386,953.00
6. Capital Outlay	6000-6999	2,655,484.00	(8.16%)	2,438,860.00	0.00%	2,438,860.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	445,811.00	0.00%	445,811.00	0.00%	445,811.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,500.00)	(100.00%)	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	70,000.00	0.00%	70,000.00	0.00%	70,000.00
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)		23,022,927.00	(6.12%)	21,614,381.00	(1.79%)	21,226,828.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,444,837.00)		(322,682.00)		(79,868.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,449,663.00		10,004,826.00		9,682,144.00
2. Ending Fund Balance (Sum lines C and D1)		10,004,826.00		9,682,144.00		9,602,276.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,249,783.00		2,476,536.00		3,019,399.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,834,125.00		6,342,028.00		5,732,877.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	920,918.00		864,580.00		850,000.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-26 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)		10,004,826.00		9,682,144.00		9,602,276.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9788	920,918.00		864,580.00		850,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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)		920,918.00		864,580.00		850,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		4.00%		4.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	N/A					
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		0.00		0.00
2. District ADA						
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)						
		995.00		968.00		939.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		23,022,927.00		21,614,381.00		21,226,828.00
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)		23,022,927.00		21,614,381.00		21,226,828.00
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)		920,917.08		864,575.24		849,073.12
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)		920,917.08		864,575.24		849,073.12
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Corning Union High School District

District Name

District Superintendent
(Signature)

Diana Davisson

Contact Person

Date

530-824-8002

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on December 14, 2023, took action to approve the proposed agreement with the CAL-ESP CTA Bargaining Unit(s).

President (or Clerk), Governing Board
(Signature)

Date

Special Note: The Tehama County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT
in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5

Name of School District: Corning Union High School District
Name of Bargaining Unit: CAL-ESP CTA
Certificated, Classified, Other: Classified

The proposed agreement covers the period beginning: July 1, 2023 and ending: June 30, 2024
(date) (date)
The Governing Board will act upon this agreement on: December 14, 2023
(date)

Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.

A. Proposed Change in Compensation

Bargaining Unit Compensation All Funds - Combined			Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 multiyear and overlapping agreements and Step & Column increases)		
			Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease) 2023-24	Year 2 Increase/(Decrease) 2024-25
1.	Salary Schedule Including Step and Column	\$ 2,264,316	\$ 230,734		
			10.19%	0.00%	0.00%
2.	Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ 66,979			
			0.00%	0.00%	0.00%
	Description of Other Compensation				
3.	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 879,521	\$ 87,048		
			9.90%	0.00%	0.00%
4.	Health/Welfare Plans	\$ 486,732	\$ -		
			0.00%	0.00%	0.00%
5.	Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 3,697,548	\$ 317,782	\$ -	\$ -
			8.59%	0.00%	0.00%
6.	Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	49.28			
7.	Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$ 75,030	\$ 6,448	\$ -	\$ -
			8.59%	0.00%	0.00%

Corning Union High School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4a

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Unrestricted General Fund
CAL-ESP CTA**

Bargaining Unit:

Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 06/14/2023)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES					
LCFF Revenue	8010-8099	\$ 16,342,041		\$ -	\$ 16,342,041
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 237,924		\$ -	\$ 237,924
Other Local Revenue	8600-8799	\$ 415,700		\$ -	\$ 415,700
TOTAL REVENUES		\$ 16,995,665		\$ -	\$ 16,995,665
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 6,963,742	\$ -		\$ 6,963,742
Classified Salaries	2000-2999	\$ 2,347,634	\$ -	\$ (221,724)	\$ 2,125,910
Employee Benefits	3000-3999	\$ 3,226,908	\$ -	\$ 44,265	\$ 3,271,173
Books and Supplies	4000-4999	\$ 668,362		\$ -	\$ 668,362
Services and Other Operating Expenditures	5000-5999	\$ 1,440,853		\$ -	\$ 1,440,853
Capital Outlay	6000-6999	\$ 35,000		\$ -	\$ 35,000
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 262,183		\$ -	\$ 262,183
Transfers of Indirect Costs	7300-7399	\$ (106,438)		\$ -	\$ (106,438)
TOTAL EXPENDITURES		\$ 14,838,244	\$ -	\$ (177,459)	\$ 14,660,785
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 70,000	\$ -	\$ -	\$ 70,000
Contributions	8980-8999	\$ (2,140,426)	\$ -	\$ (137,778)	\$ (2,278,204)
OPERATING SURPLUS (DEFICIT)*		\$ (53,005)	\$ -	\$ 39,681	\$ (13,324)
BEGINNING FUND BALANCE					
	9791	\$ 6,979,638			\$ 6,979,638
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 6,926,633	\$ -	\$ 39,681	\$ 6,966,314
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740				
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 4,839,460	\$ -	\$ 1,500,702	\$ 6,340,162
Reserve for Economic Uncertainties	9789	\$ 626,152	\$ -	\$ -	\$ 626,152
Unassigned/Unappropriated Amount	9790	\$ 1,461,021	\$ -	\$ (1,461,021)	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Corning Union High School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4b

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Restricted General Fund
CAL-ESP CTA**

Bargaining Unit:

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 06/14/2023)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
Object Code					
REVENUES					
LCFF Revenue	8010-8099	\$ -		\$ -	\$ -
Federal Revenue	8100-8299	\$ 1,075,247		\$ -	\$ 1,075,247
Other State Revenue	8300-8599	\$ 1,501,292		\$ -	\$ 1,501,292
Other Local Revenue	8600-8799	\$ 922,871		\$ -	\$ 922,871
TOTAL REVENUES		\$ 3,499,410		\$ -	\$ 3,499,410
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 1,058,239	\$ -	\$ -	\$ 1,058,239
Classified Salaries	2000-2999	\$ 1,153,754	\$ -	\$ 100,037	\$ 1,253,791
Employee Benefits	3000-3999	\$ 1,694,300	\$ -	\$ 37,741	\$ 1,732,041
Books and Supplies	4000-4999	\$ 486,338		\$ -	\$ 486,338
Services and Other Operating Expenditures	5000-5999	\$ 1,109,803		\$ -	\$ 1,109,803
Capital Outlay	6000-6999	\$ 223,466		\$ -	\$ 223,466
Other Outgo (excluding Indirect Costs)	7100-7299	\$ 173,628		\$ -	\$ 173,628
	7400-7499				
Transfers of Indirect Costs	7300-7399	\$ 104,938		\$ -	\$ 104,938
TOTAL EXPENDITURES		\$ 6,004,466	\$ -	\$ 137,778	\$ 6,142,244
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ 2,140,426	\$ -	\$ 137,778	\$ 2,278,204
OPERATING SURPLUS (DEFICIT)*		\$ (364,630)	\$ -	\$ -	\$ (364,630)
BEGINNING FUND BALANCE					
	9791	\$ 2,441,178			\$ 2,441,178
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 2,076,548	\$ -	\$ -	\$ 2,076,548
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ -	\$ -	\$ -	\$ -
Committed	9750-9760				
Assigned Amounts	9780				
Reserve for Economic Uncertainties	9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ 2,076,548	\$ -	\$ -	\$ 2,076,548

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Corning Union High School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 4c

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Bargaining Unit:		Combined General Fund CAL-ESP CTA				
Object Code		Column 1	Column 2		Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 06/14/2023)	Adjustments as a Result of Settlement (compensation)		Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES						
LCFF Revenue	8010-8099	\$ 16,342,041			\$ -	\$ 16,342,041
Federal Revenue	8100-8299	\$ 1,075,247			\$ -	\$ 1,075,247
Other State Revenue	8300-8599	\$ 1,739,216			\$ -	\$ 1,739,216
Other Local Revenue	8600-8799	\$ 1,338,571			\$ -	\$ 1,338,571
TOTAL REVENUES		\$ 20,495,075			\$ -	\$ 20,495,075
EXPENDITURES						
Certificated Salaries	1000-1999	\$ 8,021,981	\$ -		\$ -	\$ 8,021,981
Classified Salaries	2000-2999	\$ 3,501,388	\$ -		\$ (121,687)	\$ 3,379,701
Employee Benefits	3000-3999	\$ 4,921,208	\$ -		\$ 82,006	\$ 5,003,214
Books and Supplies	4000-4999	\$ 1,154,700			\$ -	\$ 1,154,700
Services and Other Operating Expenditures	5000-5999	\$ 2,550,656			\$ -	\$ 2,550,656
Capital Outlay	6000-6999	\$ 258,466			\$ -	\$ 258,466
Other Outgo (excluding Indirect Costs)	7100-7299	\$ 435,811			\$ -	\$ 435,811
	7400-7499					
Transfers of Indirect Costs	7300-7399	\$ (1,500)			\$ -	\$ (1,500)
TOTAL EXPENDITURES		\$ 20,842,710	\$ -		\$ (39,681)	\$ 20,803,029
OTHER FINANCING SOURCES/USES						
Transfer In and Other Sources	8900-8979	\$ -	\$ -		\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 70,000	\$ -		\$ -	\$ 70,000
Contributions	8980-8999	\$ -	\$ -		\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (417,635)	\$ -		\$ 39,681	\$ (377,954)
BEGINNING FUND BALANCE		\$ 9,420,816				\$ 9,420,816
Audit Adjustments/Other Restatements	9793/9795	\$ -				\$ -
ENDING FUND BALANCE		\$ 9,003,181	\$ -		\$ 39,681	\$ 9,042,862
COMPONENTS OF ENDING FUND BALANCE:						
Nonspendable	9711-9719	\$ -	\$ -		\$ -	\$ -
Restricted	9740	\$ -	\$ -		\$ -	\$ -
Committed	9750-9760	\$ -	\$ -		\$ -	\$ -
Assigned	9780	\$ 4,839,460	\$ -		\$ 1,500,702	\$ 6,340,162
Reserve for Economic Uncertainties	9789	\$ 626,152	\$ -		\$ -	\$ 626,152
Unassigned/Unappropriated Amount	9790	\$ 3,537,569	\$ -		\$ (1,461,021)	\$ 2,076,548

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Corning Union High School District
Public Disclosure of Proposed Collective Bargaining Agreement

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G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 11 - Adult Education Fund

Bargaining Unit:

CAL-ESP CTA

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 06/14/2023)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
Object Code					
REVENUES					
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 23,403		\$ -	\$ 23,403
Other Local Revenue	8600-8799	\$ 106,837		\$ -	\$ 106,837
TOTAL REVENUES		\$ 130,240		\$ -	\$ 130,240
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 40,189	\$ -	\$ -	\$ 40,189
Classified Salaries	2000-2999	\$ 56,831	\$ -	\$ 3,209	\$ 60,040
Employee Benefits	3000-3999	\$ 32,902	\$ -	\$ 117	\$ 33,019
Books and Supplies	4000-4999	\$ 21,628		\$ -	\$ 21,628
Services and Other Operating Expenditures	5000-5999	\$ -		\$ -	\$ -
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 3,886		\$ -	\$ 3,886
TOTAL EXPENDITURES		\$ 155,436	\$ -	\$ 3,326	\$ 158,762
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (25,196)	\$ -	\$ (3,326)	\$ (28,522)
BEGINNING FUND BALANCE					
	9791	\$ 74,373			\$ 74,373
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 49,177	\$ -	\$ (3,326)	\$ 45,851
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 21,424	\$ -	\$ (3,326)	\$ 18,098
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 27,753	\$ -	\$ -	\$ 27,753
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Corning Union High School District
Public Disclosure of Proposed Collective Bargaining Agreement

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G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 13/61 - Cafeteria Fund

Bargaining Unit:

CAL-ESP CTA

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 06/14/2023)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES				
LCFF Revenue 8010-8099	\$ -		\$ -	\$ -
Federal Revenue 8100-8299	\$ 593,987		\$ -	\$ 593,987
Other State Revenue 8300-8599	\$ 232,500		\$ -	\$ 232,500
Other Local Revenue 8600-8799	\$ 125,293		\$ -	\$ 125,293
TOTAL REVENUES	\$ 951,780		\$ -	\$ 951,780
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 246,813	\$ -	\$ 16,981	\$ 263,794
Employee Benefits 3000-3999	\$ 149,168	\$ -	\$ 6,406	\$ 155,574
Books and Supplies 4000-4999	\$ 491,817		\$ -	\$ 491,817
Services and Other Operating Expenditures 5000-5999	\$ 16,548		\$ -	\$ 16,548
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 904,346	\$ -	\$ 23,387	\$ 927,733
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 47,434	\$ -	\$ (23,387)	\$ 24,047
BEGINNING FUND BALANCE				
9791	\$ 380,953			\$ 380,953
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 428,387	\$ -	\$ (23,387)	\$ 405,000
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 428,387	\$ -	\$ (23,387)	\$ 405,000
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positive

Corning Union High School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5a

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Unrestricted General Fund MYP
CAL-ESP CTA**

Bargaining Unit:

Object Code	2023-24		2024-25		2025-26	
	Total Revised Budget After Settlement		First Subsequent Year After Settlement		Second Subsequent Year After Settlement	
REVENUES						
LCFF Revenue 8010-8099	\$ 16,342,041		\$ 16,698,518		\$ 16,594,278	
Federal Revenue 8100-8299	\$ -		\$ -		\$ -	
Other State Revenue 8300-8599	\$ 237,924		\$ 234,864		\$ 228,404	
Other Local Revenue 8600-8799	\$ 415,700		\$ 415,700		\$ 415,700	
TOTAL REVENUES	\$ 16,995,665		\$ 17,349,082		\$ 17,238,382	
EXPENDITURES						
Certificated Salaries 1000-1999	\$ 6,963,742		\$ 6,943,228		\$ 7,082,128	
Classified Salaries 2000-2999	\$ 2,125,910		\$ 2,172,910		\$ 2,220,810	
Employee Benefits 3000-3999	\$ 3,271,173		\$ 3,283,695		\$ 3,335,695	
Books and Supplies 4000-4999	\$ 668,362		\$ 668,362		\$ 668,362	
Services and Other Operating Expenditures 5000-5999	\$ 1,440,853		\$ 1,440,853		\$ 1,440,853	
Capital Outlay 6000-6999	\$ 35,000		\$ 35,000		\$ 35,000	
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 262,183		\$ 262,183		\$ 262,183	
Transfers of Indirect Costs 7300-7399	\$ (106,438)		\$ (106,438)		\$ (106,438)	
Other Adjustments					\$ -	
TOTAL EXPENDITURES	\$ 14,660,785		\$ 14,699,793		\$ 14,938,593	
OTHER FINANCING SOURCES/USES						
Transfers In and Other Sources 8900-8979	\$ -		\$ -		\$ -	
Transfers Out and Other Uses 7600-7699	\$ 70,000		\$ 70,000		\$ 70,000	
Contributions 8980-8999	\$ (2,278,204)		\$ (2,566,726)		\$ (2,625,203)	
OPERATING SURPLUS (DEFICIT)*	\$ (13,324)		\$ 12,563		\$ (395,414)	
BEGINNING FUND BALANCE						
9791	\$ 6,979,638		\$ 6,966,314		\$ 6,978,877	
Audit Adjustments/Other Restatements 9793/9795	\$ -					
ENDING FUND BALANCE	\$ 6,966,314		\$ 6,978,877		\$ 6,583,463	
COMPONENTS OF ENDING FUND BALANCE:						
Nonspendable 9711-9719	\$ -		\$ -		\$ -	
Restricted 9740						
Committed 9750-9760	\$ -		\$ -		\$ -	
Assigned 9780	\$ 6,340,162		\$ 6,338,877		\$ 5,933,463	
Reserve for Economic Uncertainties 9789	\$ 626,152		\$ 640,000		\$ 650,000	
Unassigned/Unappropriated Amount 9790	\$ -		\$ -		\$ -	

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Corning Union High School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 5b

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund MYP
CAL-ESP CTA

Bargaining Unit:

Object Code	2023-24	2024-25	2025-26
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ -	\$ -	\$ -
Federal Revenue 8100-8299	\$ 1,075,247	\$ 1,075,247	\$ 1,075,247
Other State Revenue 8300-8599	\$ 1,501,292	\$ 1,500,019	\$ 1,497,473
Other Local Revenue 8600-8799	\$ 922,871	\$ 816,062	\$ 436,062
TOTAL REVENUES	\$ 3,499,410	\$ 3,391,328	\$ 3,008,782
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 1,058,239	\$ 1,079,439	\$ 1,100,639
Classified Salaries 2000-2999	\$ 1,253,791	\$ 1,276,891	\$ 1,299,991
Employee Benefits 3000-3999	\$ 1,732,041	\$ 1,745,964	\$ 1,760,141
Books and Supplies 4000-4999	\$ 486,338	\$ 823,446	\$ 412,923
Services and Other Operating Expenditures 5000-5999	\$ 1,109,803	\$ 766,311	\$ 386,311
Capital Outlay 6000-6999	\$ 223,466	\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 173,628	\$ 173,628	\$ 173,628
Transfers of Indirect Costs 7300-7399	\$ 104,938	\$ 104,938	\$ 104,938
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 6,142,244	\$ 5,970,617	\$ 5,238,571
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 2,278,204	\$ 2,566,726	\$ 2,625,203
OPERATING SURPLUS (DEFICIT)*	\$ (364,630)	\$ (12,563)	\$ 395,414
BEGINNING FUND BALANCE 9791	\$ 2,441,178	\$ 2,076,548	\$ 2,063,985
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 2,076,548	\$ 2,063,985	\$ 2,459,399
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ -	\$ -	\$ -
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 2,076,548	\$ 2,063,985	\$ 2,459,399

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Corning Union High School District
Public Disclosure of Proposed Collective Bargaining Agreement

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H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Bargaining Unit:		Combined General Fund MYP CAL-ESP CTA		
Object Code	2023-24	2024-25	2025-26	
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement	
REVENUES				
LCFF Revenue 8010-8099	\$ 16,342,041	\$ 16,698,518	\$ 16,594,278	
Federal Revenue 8100-8299	\$ 1,075,247	\$ 1,075,247	\$ 1,075,247	
Other State Revenue 8300-8599	\$ 1,739,216	\$ 1,734,883	\$ 1,725,877	
Other Local Revenue 8600-8799	\$ 1,338,571	\$ 1,231,762	\$ 851,762	
TOTAL REVENUES	\$ 20,495,075	\$ 20,740,410	\$ 20,247,164	
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 8,021,981	\$ 8,022,667	\$ 8,182,767	
Classified Salaries 2000-2999	\$ 3,379,701	\$ 3,449,801	\$ 3,520,801	
Employee Benefits 3000-3999	\$ 5,003,214	\$ 5,029,659	\$ 5,095,836	
Books and Supplies 4000-4999	\$ 1,154,700	\$ 1,491,808	\$ 1,081,285	
Services and Other Operating Expenditures 5000-5999	\$ 2,550,656	\$ 2,207,164	\$ 1,827,164	
Capital Outlay 6000-6999	\$ 258,466	\$ 35,000	\$ 35,000	
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ 435,811	\$ 435,811	\$ 435,811	
Transfers of Indirect Costs 7300-7399	\$ (1,500)	\$ (1,500)	\$ (1,500)	
Other Adjustments		\$ -	\$ -	
TOTAL EXPENDITURES	\$ 20,803,029	\$ 20,670,410	\$ 20,177,164	
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	
Transfers Out and Other Uses 7600-7699	\$ 70,000	\$ 70,000	\$ 70,000	
Contributions 8980-8999	\$ -	\$ -	\$ -	
OPERATING SURPLUS (DEFICIT)*	\$ (377,954)	\$ -	\$ -	
BEGINNING FUND BALANCE 9791		\$ 9,420,816	\$ 9,042,862	
Audit Adjustments/Other Restatements 9793/9795	\$ -			
ENDING FUND BALANCE	\$ 9,042,862	\$ 9,042,862	\$ 9,042,862	
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	
Restricted 9740	\$ -	\$ -	\$ -	
Committed 9750-9760	\$ -	\$ -	\$ -	
Assigned 9780	\$ 6,340,162	\$ 6,338,877	\$ 5,933,463	
Reserve for Economic Uncertainties 9789	\$ 626,152	\$ 640,000	\$ 650,000	
Unassigned/Unappropriated Amount 9790	\$ 2,076,548	\$ 2,063,985	\$ 2,459,399	

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Corning Union High School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 6

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

	2023-24	2024-25	2025-26
a. Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 20,873,029	\$ 20,740,410	\$ 20,247,164
b. Less: Special Education Pass-Through Funds		\$ -	\$ -
c. Net Expenditures, Transfers Out, and Uses	\$ 20,873,029	\$ 20,740,410	\$ 20,247,164
d. State Standard Minimum Reserve Percentage for this District Enter percentage	3.00%	3.00%	3.00%
e. State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or \$50,000)	\$ 626,191	\$ 622,212	\$ 607,415

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

a. General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 626,152	\$ 640,000	\$ 650,000
b. General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
c. Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d. Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e. Total Available Reserves	\$ 626,152	\$ 640,000	\$ 650,000
f. Reserve for Economic Uncertainties Percentage	3.00%	3.09%	3.21%

3. Do unrestricted reserves meet the state minimum reserve amount?

2023-24
2024-25
2025-26

Yes ☒
Yes ☒
Yes ☒

No ☐
No ☐
No ☐

4. If no, how do you plan to restore your reserves?

Corning Union High School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 7

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES (CONTINUED)

5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$	317,782
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$	-
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$	-
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$	-
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$	-
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$	-
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$	-
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$	-

Variance \$ 317,782

Variance Explanation:

IMPACT OF AGREEMENT WAS INCLUDED IN ORIGINAL BUDGET

6. Will this agreement create or increase deficit financing in the current or subsequent years?

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If a deficit is shown below, provide an explanation and any deficit reduction plan, as necessary.

General Fund Combined	Surplus/ (Deficit)	(Deficit) %	Deficit primarily due to:
Current FY Surplus/(Deficit) before settlement(s)?	\$ (417,635)	(2.0%)	SPENDING DOWN RESTRICTED PY CAI
Current FY Surplus/(Deficit) after settlement(s)?	\$ (377,954)	(1.8%)	SPENDING DOWN RESTRICTED PY CAI
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ -	0.0%	
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ -	0.0%	

Deficit Reduction Plan (as necessary):

7. Were "Other Adjustments" amount(s) entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address deficit spending, and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet, or use page 8a.

MYP	Amount	"Other Adjustments" Explanation
1st Subsequent FY Unrestricted, Page 5a	\$ -	
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ -	
2nd Subsequent FY Restricted, Page 5b	\$ -	

Corning Union High School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 8

J. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the district's Governing Board.

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Corning Union High School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 01, 2023 to June 30, 2024.

Board Actions

The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

Current Year

Budget Adjustment Categories:

Revenues/Transfers In and Other Sources/Contributions

Expenditures/Transfers Out and Other Uses

Ending Balance(s) Increase/(Decrease)

**Budget Adjustment
Increase/(Decrease)**

\$	-
\$	(12,968)
\$	12,968

Subsequent Years

Budget Adjustment Categories:

Revenues/Transfers In and Other Sources/Contributions

Expenditures/Transfers Out and Other Uses

Ending Balance(s) Increase/(Decrease)

**Budget Adjustment
Increase/(Decrease)**

\$	-
\$	-
\$	-

Budget Revisions


If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

Assumptions

See attached page for a list of the assumptions upon which this certification is based.

Certifications

☐ I hereby certify ☐ I am unable to certify




District Superintendent
(Signature)

12.3.23

Date

☐ I hereby certify ☐ I am unable to certify



Chief Business Official
(Signature)

12.01.23

Date

Special Note: The Tehama County Department of Education may request additional information, as necessary, to review the district's compliance with requirements.

Corning Union High School District
Public Disclosure of Proposed Collective Bargaining Agreement

Page 8a

Assumptions and Explanations (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

The district uses multiple published data sources to determine the sustainability of the agreement. Original Budget data sources, including the LCFF calculator, future years COLA percentages, and feeder school enrollments, support the sustainability of this agreement.

All figures used in the calculation of the agreement were figured using the LCFF calculator available at Original Budget.

The classified salary schedule has been revised to reflect the agreed upon amount of 10.19%.

Concerns regarding affordability of agreement in subsequent years (if any):

Disclosure of Collective Bargaining Agreement

A. Were any additional steps, columns, or ranges added to the schedules? (If yes, please explain):

No additional steps, columns or ranges were added to the classified schedule.

B. Proposed Negotiated Changes in Health and Welfare Benefits:

No changes were made to health and welfare benefits.

C. Proposed Negotiated Changes in Non-Compensation Items (e.g., class size adjustments, staff development days, teacher prep time, etc).

Non-Compensation items proposed are clean up language to the following articles: 8, 11, 19, 20 and 21 and Appendix H.

D. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement? Include the impact of changes such as staff reductions or increases, program reductions or increase, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff).

Article 20 specifically agrees the District will provide, as part of the already agreed upon 182 day assignment, a work day prior to the start of the school year for IBIs and paraeducators to receive training and student orientation. This will provide these staff members with information specific to the student population they work closely with. ■

E. What contingency language is included in the proposed agreement (i.e., reopeners, etc)?

F. Will this agreement create, increase or decrease deficit financing in the current or future year(s)? "Deficit Financing" is defined to exist when a district's expenditures exceeds its revenues in a given year. If yes, explain the amounts and justification for doing so.

The agreement will decrease the current year deficit by \$39,681.

Disclosure of Collective Bargaining Agreement

G. Identify other major provisions that do not directly affect the district's costs such as binding arbitration, grievance procedures, etc.

There are no major provisions in connection with this agreement.

H. Source of Funding for Proposed Agreement

1. Current Year

The increase will be funded by the district's current revenues and the deficit from fund balances.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in future years (i.e., what will allow the district to afford this contract)?

The district will continue to fund the ongoing cost of this agreement with various revenue sources, mainly LCFF revenues.

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

**Corning Union High School District
Actuarial Study of
Retiree Health Liabilities Under GASB 74/75
Roll-forward Valuation
Valuation Date: June 30, 2022
Measurement Date: June 30, 2023
For Fiscal Year-End: June 30, 2023**

Prepared by:
Total Compensation Systems, Inc.

Date: September 22, 2023

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Corning Union High School District
Actuarial Study of Retiree Health Liabilities

PART I: EXECUTIVE SUMMARY

A. Introduction

This report was produced by Total Compensation Systems, Inc. for Corning Union High School District to determine the liabilities associated with its current retiree health program as of a June 30, 2023 measurement date and to provide the necessary information to determine accounting entries for the fiscal year ending June 30, 2023. This report may not be suitable for other purposes such as determining employer contributions or assessing the potential impact of changes in plan design.

Different users of this report will likely be interested in different sections of information contained within. We anticipate that the following portions may be of most interest depending on the reader:

- A high level comparison of key results from the current year to the prior year is shown on this page.
- The values we anticipate will be disclosed in the June 30, 2023 year-end financials are shown on pages 2 and 3.
- Additional accounting information is shown on page 12 and Appendices C and D.
- Description and details of measured valuation liabilities can be found beginning on page 10.
- Guidance regarding the next actuarial valuation for the June 30, 2024 measurement date is provided on page 13.

B. Key Results

Corning Union High School District uses an Actuarial Measurement Date that is the same as its Fiscal Year-End. This means that these actuarial results measured as of June 30, 2023 will be used directly for the June 30, 2023 Fiscal Year-End.

Key Results	Current Year	Prior Year
	<i>June 30, 2023 Measurement Date for June 30, 2023 Fiscal Year-End</i>	<i>June 30, 2022 Measurement Date for June 30, 2022 Fiscal Year-End</i>
Total OPEB Liability (TOL)	\$2,303,241	\$2,164,185
Fiduciary Net Position (FNP)	\$0	\$0
Net OPEB Liability (NOL)	\$2,303,241	\$2,164,185
Service Cost (for year following)	\$175,575	\$173,934
Estimated Pay-as-you-go Cost (for year following)	\$95,537	\$92,790
GASB 75 OPEB Expense (for year ending)	\$235,726	\$198,284

Refer to results section beginning on page 10 or the glossary on page 26 for descriptions of the above items.

Key Assumptions	Current Year	Prior Year
	<i>June 30, 2023 Measurement Date for June 30, 2023 Fiscal Year-End</i>	<i>June 30, 2022 Measurement Date for June 30, 2022 Fiscal Year-End</i>
Valuation Interest Rate	3.65%	3.54%
Expected Rate of Return on Assets	N/A	N/A
Long-Term Medical Trend Rate	4.00%	4.00%
Projected Payroll Growth	2.75%	2.75%

Total Compensation Systems, Inc.

The following table shows the “pay as you go” projection of annual payments for the employer share of retiree health costs. Although actual payments are certain to vary from those shown below, these projections can be useful for planning purposes. See page 11 for amounts below broken out by employee classification, if applicable.

<i>Year Beginning July 1</i>	<i>Projected Benefit Payments</i>
2022	\$92,790
2023	\$95,537
2024	\$118,038
2025	\$137,879
2026	\$142,479
2027	\$145,356
2028	\$151,473
2029	\$114,276
2030	\$137,409
2031	\$157,253

C. Summary of GASB 75 Accounting Results

1. Changes in Net OPEB Liability

The following table shows the reconciliation of the June 30, 2022 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2023 NOL. A more detailed version of this table can be found on page 12.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2022 Measurement Date	\$2,164,185	\$0	\$2,164,185
Service Cost	\$173,934	\$0	\$173,934
Interest on TOL / Return on FNP	\$78,048	\$0	\$78,048
Employer Contributions	\$0	\$92,790	(\$92,790)
Benefit Payments	(\$92,790)	(\$92,790)	\$0
Administrative Expenses	\$0	\$0	\$0
Experience (Gains)/Losses	\$0	\$0	\$0
Changes in Assumptions	(\$20,136)	\$0	(\$20,136)
Other	\$0	\$0	\$0
Net Change	\$139,056	\$0	\$139,056
Actual Balance at June 30, 2023 Measurement Date	\$2,303,241	\$0	\$2,303,241

Total Compensation Systems, Inc.

2. Deferred Inflows and Outflows

Changes in the NOL arising from certain sources are recognized on a deferred basis. The following tables show the balance of each deferral item as of the measurement date and the scheduled future recognition. A reconciliation of these balances can be found on page 12 while the complete deferral history is shown beginning on page 23.

Balances at June 30, 2023 Fiscal Year-End	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
Differences between expected and actual experience	\$377,577	(\$181,526)
Changes in assumptions	\$36,883	(\$216,074)
Differences between projected and actual return on assets	\$0	\$0
Total	\$414,460	(\$397,600)

To be recognized fiscal year ending June 30:	<i>Deferred Outflows</i>	<i>Deferred Inflows</i>
2024	\$44,073	(\$58,746)
2025	\$41,519	(\$52,413)
2026	\$35,561	(\$52,413)
2027	\$35,561	(\$52,413)
2028	\$35,561	(\$52,413)
Thereafter	\$222,185	(\$129,202)
Total	\$414,460	(\$397,600)

3. OPEB Expense

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, administrative expenses, and change in TOL due to plan changes, adjusted for deferred inflows and outflows. OPEB expense can also be derived as change in net position, adjusted for employer contributions, which can be found on page 12.

To be recognized fiscal year ending June 30, 2023	<i>Expense Component</i>
Service Cost	\$173,934
Interest Cost	\$78,048
Expected Return on Assets	\$0
Administrative Expenses	\$0
Recognition of Experience (Gain)/Loss Deferrals	(\$3,179)
Recognition of Assumption Change Deferrals	(\$13,077)
Recognition of Investment (Gain)/Loss Deferrals	\$0
Employee Contributions	\$0
Changes in Benefit Terms	\$0
Net OPEB Expense for fiscal year ending June 30, 2023	\$235,726

4. Adjustments

We are unaware of any adjustments that need to be made.

5. Trend and Interest Rate Sensitivities

The following presents what the Net OPEB Liability would be if it were calculated using a discount rate assumption or a healthcare trend rate assumption one percent higher or lower than the current assumption.

Net OPEB Liability at June 30, 2023 Measurement Date	<i>Discount Rate</i>	<i>Healthcare Trend Rate</i>
1% Decrease in Assumption	\$2,477,141	\$2,027,468
Current Assumption	\$2,303,241	\$2,303,241
1% Increase in Assumption	\$2,143,105	\$2,630,660

Total Compensation Systems, Inc.

D. Description of Retiree Benefits

Following is a description of the current retiree benefit plan:

	<i>Certificated</i>	<i>Administrative</i>	<i>Unrepresented Classified</i>	<i>Classified</i>	<i>Certificated</i>
Benefit types provided	Medical, dental, & vision	Medical, dental, & vision	Medical, dental, & vision	Medical, dental, & vision	Medical, dental, & vision
Duration of Benefits	To age 65	To age 65	To age 65	To age 65	To age 65
Required Service	10 years	10 years	10 years	10 years	10 years
Minimum Age	55	55	55	55	55
Dependent Coverage	Yes	Yes	Yes	Yes	Yes
District Contribution %	100% up to District cap	100% up to District cap	100% up to District cap	100% up to District cap	100% up to District cap
District Cap	Active cap in year of retirement	Active cap in year of retirement	Active cap in year of retirement	Active cap in year of retirement	Active cap in year of retirement

*District cap is assumed to increase at the same rate as the healthcare trend rate.

This valuation does not reflect any cash benefits paid unless the cash benefits are limited to be used for or reimburse the retiree's cost of health benefits and TCS was made aware of the existence of such cash benefits. Costs and liabilities attributable to cash benefits paid to retirees are reportable under applicable Governmental Accounting Standards Board (GASB) Standards.

E. Summary of Valuation Data

Because this is a roll-forward valuation, this report is based on census data previously provided to us as of June, 2022 for the June 30, 2022 full valuation. Distributions of participants by age and service can be found on page 17. For non-lifetime benefits, the active count below excludes employees for whom it was not possible to receive retiree benefits (e.g. employees who were already older than the maximum age to which benefits are payable or who will not accrue the required service prior to reaching the maximum age).

	Valuation Year
	<i>June 30, 2022 Valuation Date</i>
	<i>June 30, 2023 Measurement Date</i>
Active Employees eligible for future benefits	
Count	121
Average Age	41.0
Average Years of Service	8.3
Retirees currently receiving benefits	
Count	10
Average Age	60.5

We were not provided with information about any terminated, vested employees.

Total Compensation Systems, Inc.

F. Certification

The actuarial information in this report is intended solely to assist Corning Union High School District in complying with Governmental Accounting Standards Board Accounting Statement 74 and 75 and, unless otherwise stated, fully and fairly discloses actuarial information required for compliance. Nothing in this report should be construed as an accounting opinion, accounting advice or legal advice. TCS recommends that third parties retain their own actuary or other qualified professionals when reviewing this report. TCS's work is prepared solely for the use and benefit of Corning Union High School District. Release of this report may be subject to provisions of the Agreement between Corning Union High School District and TCS. No third party recipient of this report product should rely on the report for any purpose other than accounting compliance. Any other use of this report is unauthorized without first consulting with TCS.

This report is for fiscal year July 1, 2022 to June 30, 2023, using a measurement date of June 30, 2023. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by Corning Union High School District. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. We relied on the following materials to complete this study:

- We used paper reports and digital files containing participant demographic data from the District personnel records.
- We used relevant sections of collective bargaining agreements provided by the District.

All costs, liabilities, and other estimates are based on actuarial assumptions and methods that comply with all applicable Actuarial Standards of Practice (ASOPs). Each assumption is deemed to be reasonable by itself, taking into account plan experience and reasonable future expectations and in combination represent our estimate of anticipated experience of the Plan.

This report contains estimates of the Plan's financial condition and future results only as of a single date. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. This valuation cannot predict the Plan's future condition nor guarantee its future financial soundness. Actuarial valuations do not affect the ultimate cost of Plan benefits, only the timing of Plan contributions. While the valuation is based on individually reasonable assumptions, other assumption sets may also be reasonable and valuation results based on those assumptions would be different. Determining results using alternative assumptions (except for the alternate discount and trend rates shown in this report) is outside the scope of our engagement.

Future actuarial measurements may differ significantly from those presented in this report due to factors such as, but not limited to, the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the measurement methodology (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. We were not asked to perform analyses to estimate the potential range of such future measurements.

The signing actuary is independent of Corning Union High School District and any plan sponsor. TCS does not intend to benefit from and assumes no duty or liability to other parties who receive this report. TCS is not aware of any relationship that would impair the objectivity of the opinion.

On the basis of the foregoing, I hereby certify that, to the best of my knowledge and belief, this report is complete and has been prepared in accordance with generally accepted actuarial principles and practices and all

Total Compensation Systems, Inc.

applicable Actuarial Standards of Practice. I meet the Qualifications Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Luis Murillo". The signature is written in a cursive style with a large initial "L" and "M".

Luis Murillo, ASA, MAAA
Actuary
Total Compensation Systems, Inc.
(805) 496-1700

PART II: LIABILITIES AND COSTS FOR RETIREE BENEFITS

A. Introduction.

We calculated the actuarial present value of projected benefit payments (APVPBP) separately for each participant. We determined eligibility for retiree benefits based on information supplied by Corning Union High School District. We then selected assumptions that, based on plan provisions and our training and experience, represent our best prediction of future plan experience. For each participant, we applied the appropriate assumption factors based on the participant's age, sex, length of service, and employee classification.

The actuarial assumptions used for this study are summarized beginning on page 14.

B. Liability for Retiree Benefits.

For each participant, we projected future premium costs using an assumed trend rate (see Appendix C). To the extent Corning Union High School District uses contribution caps, the influence of the trend factor is further reduced. We multiplied each year's benefit payments by the probability that benefits will be paid; i.e. based on the probability that the participant is living, has not terminated employment, has retired and remains eligible. The probability that benefit will be paid is zero if the participant is not eligible. The participant is not eligible if s/he has not met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We multiplied the above expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan. Finally, we discounted the expected cost for each year to the measurement date June 30, 2023 at 3.65% interest.

For any *current retirees*, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 100%).

The value generated from the process described above is called the actuarial present value of projected benefit payments (APVPBP). We added APVPBP for each participant to get the total APVPBP for all participants which is the estimated present value of all future retiree health benefits for all *current* participants. The APVPBP is the amount on June 30, 2023 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last participant dies or reaches the maximum eligibility age. However, for most actuarial and accounting purposes, the APVPBP is not used directly but is instead apportioned over the lifetime of each participant as described in the following sections.

Total Compensation Systems, Inc.

C. Actuarial Accrual

Accounting principles provide that the cost of retiree benefits should be “accrued” over employees' working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees), whether they pay directly or indirectly (via an “implicit rate subsidy”).

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an “actuarial cost method” and uses the APVPBP to develop expense and liability figures. Furthermore, the APVPBP should be accrued over the working lifetime of employees.

In order to accrue the APVPBP over the working lifetime of employees, actuarial cost methods apportion the APVPBP into two parts: the portions attributable to service rendered prior to the measurement date (the past service liability or Total OPEB Liability (TOL) under GASB 74 and 75) and to service after the measurement date but prior to retirement (the future service liability or present value of future service costs). Of the future service liability, the portion attributable to the single year immediately following the measurement date is known as the normal cost or Service Cost under GASB 74 and 75.

The service cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees. The actuarial cost method mandated by GASB 75 is the “entry age actuarial cost method”. Under the entry age actuarial cost method, the actuary determines the service cost as the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. Under GASB 75, the service cost is calculated to be a level percentage of each employee’s projected pay.

D. Actuarial Assumptions

The APVPBP and service cost are determined using several key assumptions:

- The current ***cost of retiree health benefits*** (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the service cost.
- The ***“trend” rate*** at which retiree health benefits are expected to increase over time. A higher trend rate increases the service cost. A “cap” on District contributions can reduce trend to zero once the cap is reached thereby dramatically reducing service costs.
- ***Mortality rates*** varying by age and sex (and sometimes retirement or disability status). If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.
- ***Employment termination rates*** have the same effect as mortality inasmuch as higher termination rates reduce service costs. Employment termination can vary considerably between public agencies.
- The ***service requirement*** reflects years of service required to earn full or partial retiree benefits. While a longer service requirement reduces costs, cost reductions are not usually substantial unless the service period exceeds 20 years of service.

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- **Retirement rates** determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Retirement rates also depend on the amount of pension benefits available. Higher retirement rates increase service costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between public agencies for each employee type.
- **Participation rates** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.
- The **discount rate** estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets for funded plans. The rate used for a funded plan is the **real** rate of return expected for plan assets plus the long term inflation assumption. For an unfunded plan, the discount rate is based on an index of 20 year General Obligation municipal bonds rated AA or higher. For partially funded plans, the discount rate is a blend of the funded and unfunded rates.

E. Total OPEB Liability

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. If all actuarial assumptions are exactly met and an employer expensed the service cost every year for all past and current employees and retirees, a sizeable liability would have accumulated (after adding interest and subtracting retiree benefit costs). The liability that would have accumulated is called the Total OPEB Liability (TOL). The excess of TOL over the value of plan assets is called the Net OPEB Liability (NOL). Under GASB 74 and 75, in order for assets to count toward offsetting the TOL, the assets have to be held in an irrevocable trust that is safe from creditors and can only be used to provide OPEB benefits to eligible participants.

Changes in the TOL can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. Change in the TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience. GASB 75 allows certain changes in the TOL to be deferred (i.e. deferred inflows and outflows of resources).

Under GASB 74 and 75, a portion of actuarial gains and losses can be deferred as follows:

- Investment gains and losses are deferred five years.
- Experience gains and losses are deferred over the Expected Average Remaining Service Lives (EARSL) of plan participants. In calculating the EARSL, terminated employees (primarily retirees) are considered to have a working lifetime of zero. This often makes the EARSL quite short.
- Liability changes resulting from changes in economic and demographic assumptions are also deferred based on the EARSL.
- Liability changes resulting from plan changes, for example, cannot be deferred.

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F. Valuation Results

This section details the measured values of the concepts described on the previous pages. Because this is a roll-forward valuation, the results shown in this section do not match the overall results as of the measurement date.

1. Actuarial Present Value of Projected Benefit Payments (APVPBP)

Actuarial Present Value of Projected Benefit Payments as of June 30, 2022 Valuation Date

	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>
Active: Pre-65 Benefit	\$4,035,043	\$208,869	\$2,402,722	\$1,275,579	\$147,873
Post-65 Benefit	\$0	\$0	\$0	\$0	\$0
Subtotal	\$4,035,043	\$208,869	\$2,402,722	\$1,275,579	\$147,873
Retiree: Pre-65 Benefit	\$421,291	\$0	\$318,333	\$92,242	\$10,716
Post-65 Benefit	\$0	\$0	\$0	\$0	\$0
Subtotal	\$421,291	\$0	\$318,333	\$92,242	\$10,716
Grand Total	\$4,456,334	\$208,869	\$2,721,055	\$1,367,821	\$158,589
Subtotal Pre-65 Benefit	\$4,456,334	\$208,869	\$2,721,055	\$1,367,821	\$158,589
Subtotal Post-65 Benefit	\$0	\$0	\$0	\$0	\$0

2. Service Cost

The service cost represents the value of the benefit earned during a single year of employment. It is the APVPBP spread over the expected working lifetime of the employee and divided into annual segments. We applied an "entry age" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated service cost.

Service Cost Valuation Year Beginning July 1, 2022

	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>
# of Eligible Employees	121	4	61	50	6
First Year Service Cost					
Pre-65 Benefit	\$170,876	\$6,212	\$83,692	\$74,150	\$6,822
Post-65 Benefit	\$0	\$0	\$0	\$0	\$0
Total	\$170,876	\$6,212	\$83,692	\$74,150	\$6,822

Accruing retiree health benefit costs using service costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. While the service cost for each employee is targeted to remain level as a percentage of covered payroll, the service cost as a dollar amount would increase each year based on covered payroll. Additionally, the overall service cost may grow or shrink based on changes in the demographic makeup of the employees from year to year.

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3. Total OPEB Liability and Net OPEB Liability

If actuarial assumptions are borne out by experience, the District will fully accrue retiree benefits by expensing an amount each year that equals the service cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the Total OPEB Liability. We calculated the Total OPEB Liability (TOL) as the APVPBP minus the present value of future service costs. To the extent that benefits are funded through a GASB 74 qualifying trust, the trust's Fiduciary Net Position (FNP) is subtracted to get the NOL. The FNP is the value of assets adjusted for any applicable payables and receivables as shown in the table on page 15.

Total OPEB Liability and Net OPEB Liability as of June 30, 2022 Valuation Date

	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>
Active: Pre-65 Benefit	1,725,816	\$133,111	\$1,124,858	\$395,307	\$72,540
Active: Post-65 Benefit	\$0	\$0	\$0	\$0	\$0
Subtotal	\$1,725,816	\$133,111	\$1,124,858	\$395,307	\$72,540
Retiree: Pre-65 Benefit	\$421,291	\$0	\$318,333	\$92,242	\$10,716
Retiree: Post-65 Benefit	\$0	\$0	\$0	\$0	\$0
Subtotal	\$421,291	\$0	\$318,333	\$92,242	\$10,716
Subtotal: Pre-65 Benefit	\$2,147,107	\$133,111	\$1,443,191	\$487,549	\$83,256
Subtotal: Post-65 Benefit	\$0	\$0	\$0	\$0	\$0
Total OPEB Liability (TOL)	\$2,147,107	\$133,111	\$1,443,191	\$487,549	\$83,256
Fiduciary Net Position as of June 30, 2022	\$0				
Net OPEB Liability (NOL)	\$2,147,107				

4. "Pay As You Go" Projection of Retiree Benefit Payments

We used the actuarial assumptions shown in Appendix C to project the District's ten year retiree benefit outlay, including any implicit rate subsidy. Because these cost estimates reflect average assumptions applied to a relatively small number of participants, estimates for individual years are certain to be *inaccurate*. However, these estimates show the size of cash outflow.

The following table shows a projection of annual amounts needed to pay the District's share of retiree health costs, including any implicit rate subsidy.

<i>Year Beginning July 1</i>	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>
2022	\$92,790	\$0	\$58,930	\$23,144	\$10,716
2023	\$95,537	\$2,870	\$74,441	\$17,719	\$507
2024	\$118,038	\$6,883	\$82,505	\$27,330	\$1,320
2025	\$137,879	\$9,378	\$99,126	\$27,083	\$2,292
2026	\$142,479	\$0	\$102,326	\$36,065	\$4,088
2027	\$145,356	\$0	\$98,875	\$40,608	\$5,873
2028	\$151,473	\$0	\$93,447	\$50,478	\$7,548
2029	\$114,276	\$1,428	\$79,513	\$33,335	\$0
2030	\$137,409	\$2,522	\$87,575	\$43,654	\$3,658
2031	\$157,253	\$3,785	\$109,953	\$38,249	\$5,266

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G. Additional Reconciliation of GASB 75 Results

The following table shows the reconciliation of the June 30, 2022 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2023 NOL. For some plans, it will provide additional detail and transparency beyond that shown in the table on Page 2.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2022	\$2,164,185	\$0	\$2,164,185
Service Cost	\$173,934	\$0	\$173,934
Interest on Total OPEB Liability	\$78,048	\$0	\$78,048
Expected Investment Income	\$0	\$0	\$0
Administrative Expenses	\$0	\$0	\$0
Employee Contributions	\$0	\$0	\$0
Employer Contributions to Trust	\$0	\$0	\$0
Employer Contributions as Benefit Payments	\$0	\$92,790	(\$92,790)
Benefit Payments from Trust	\$0	\$0	\$0
Expected Benefit Payments from Employer	(\$92,790)	(\$92,790)	\$0
Expected Balance at June 30, 2023	\$2,323,377	\$0	\$2,323,377
Experience (Gains)/Losses	\$0	\$0	\$0
Changes in Assumptions	(\$20,136)	\$0	(\$20,136)
Changes in Benefit Terms	\$0	\$0	\$0
Investment Gains/(Losses)	\$0	\$0	\$0
Other	\$0	\$0	\$0
Net Change during 2023	\$139,056	\$0	\$139,056
Actual Balance at June 30, 2023*	\$2,303,241	\$0	\$2,303,241

* May include a slight rounding error.

Changes in the NOL arising from certain sources are recognized on a deferred basis. The deferral history for Corning Union High School District is shown beginning on page 23. The following table summarizes the beginning and ending balances for each deferral item. The current year expense reflects the change in deferral balances for the measurement year.

Deferred Inflow/Outflow Balances Fiscal Year Ending June 30, 2023

	<i>Beginning Balance</i>	<i>Change Due to New Deferrals</i>	<i>Change Due to Recognition</i>	<i>Ending Balance</i>
Experience (Gains)/Losses	\$192,872	\$0	\$3,179	\$196,051
Assumption Changes	(\$172,132)	(\$20,136)	\$13,077	(\$179,191)
Investment (Gains)/Losses	\$0	\$0	\$0	\$0
Deferred Balances	\$20,740	(\$20,136)	\$16,256	\$16,860

The following table shows the reconciliation of Net Position (NOL less the balance of any deferred inflows or outflows). When adjusted for contributions, the change in Net Position is equal to the OPEB expense shown previously on page 3.

OPEB Expense Fiscal Year Ending June 30, 2023

	<i>Beginning Net Position</i>	<i>Ending Net Position</i>	<i>Change</i>
Net OPEB Liability (NOL)	\$2,164,185	\$2,303,241	\$139,056
Deferred Balances	\$20,740	\$16,860	(\$3,880)
Net Position	\$2,143,445	\$2,286,381	\$142,936
Adjust Out Employer Contributions			\$92,790
OPEB Expense			\$235,726

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H. Procedures for Future Valuations

GASB 74/75 require annual measurements of liability with a full actuarial valuation required every two years. This means that for the measurement date one year following a full actuarial valuation, a streamlined “roll-forward” valuation may be performed in place of a full valuation. The following outlines the key differences between full and roll-forward valuations.

	Full Actuarial Valuation	Roll-Forward Valuation
Collect New Census Data	Yes	No
Reflect Updates to Plan Design	Yes	No
Update Actuarial Assumptions	Yes	Typically Not
Update Valuation Interest Rate	Yes	Yes
Actual Assets as of Measurement Date	Yes	Yes
Timing	4-6 weeks after information is received	1-2 weeks after information is received
Fees	Full	Reduced
Information Needed from Employer	Moderate	Minimal
Required Frequency	At least every two years	Each year, unless a full valuation is performed

The majority of employers use an alternating cycle of a full valuation one year followed by a roll-forward valuation the next year. However, a full valuation may be required or preferred under certain circumstances. Following are examples of actions that could cause the employer to consider a full valuation instead of a roll-forward valuation.

- The employer adds or terminates a group of participants that constitutes a significant part of the covered group.
- The employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- The employer considers or puts in place an early retirement incentive program.
- The employer desires the measured liability to incorporate more recent census data or assumptions.

We anticipate that the next valuation we perform for Corning Union High School District will be a full valuation with a measurement date of June 30, 2024 which will be used for the fiscal year ending June 30, 2024.

PART III: ACTUARIAL ASSUMPTIONS AND METHODS

Following is a summary of actuarial assumptions and methods used in this study. The District should carefully review these assumptions and methods to make sure they reflect the District's assessment of its underlying experience. It is important for Corning Union High School District to understand that the appropriateness of all selected actuarial assumptions and methods are Corning Union High School District's responsibility. Unless otherwise disclosed in this report, TCS believes that all methods and assumptions are within a reasonable range based on the provisions of GASB 74 and 75, applicable actuarial standards of practice, Corning Union High School District's actual historical experience, and TCS's judgment based on experience and training.

A. ACTUARIAL METHODS AND ASSUMPTIONS:

ACTUARIAL COST METHOD: GASB 74 and 75 require use of the entry age actuarial cost method.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The APVPBP and present value of future service costs are determined on a participant by participant basis and then aggregated.

SUBSTANTIVE PLAN: As required under GASB 74 and 75, we based the valuation on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by Corning Union High School District regarding practices with respect to employer and employee contributions and other relevant factors.

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B. ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 27 (ASOP 27). Among other things, ASOP 27 provides that economic assumptions should reflect a consistent underlying rate of general inflation. For that reason, we show our assumed long-term inflation rate below.

INFLATION: We assumed 2.50% per year used for pension purposes. Actuarial standards require using the same rate for OPEB that is used for pension.

INVESTMENT RETURN / DISCOUNT RATE: We assumed 3.65% per year net of expenses. This is based on the Bond Buyer 20 Bond Index.

TREND: We assumed 4.00% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

PAYROLL INCREASE: We assumed 2.75% per year. Since benefits do not depend on salary (as they do for pensions), this assumption is only used to determine the accrual pattern of the Actuarial Present Value of Projected Benefit Payments.

FIDUCIARY NET POSITION (FNP): The following table shows the beginning and ending FNP numbers that were provided by Corning Union High School District.

Fiduciary Net Position as of June 30, 2023

	<u>06/30/2022</u>	<u>06/30/2023</u>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$0	\$0
Capital Assets	\$0	\$0
Total Assets	\$0	\$0
Benefits Payable	\$0	\$0
Fiduciary Net Position	\$0	\$0

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C. NON-ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 35 (ASOP 35). See Appendix C, Paragraph 52 for more information.

MORTALITY

<i>Participant Type</i>	<i>Mortality Tables</i>
Certificated	2020 CalSTRS Mortality
Classified	2017 CalPERS Mortality for Miscellaneous and Schools Employees

RETIREMENT RATES

<i>Employee Type</i>	<i>Retirement Rate Tables</i>
Certificated Management	2020 CalSTRS 2.0%@60 Rates
Certificated	Hired 2012 and earlier: 2020 CalSTRS 2.0%@60 Rates Hired 2013 and later: 2020 CalSTRS 2.0%@62 Rates
Classified	Hired 2012 and earlier: 2017 CalPERS 2.0%@55 Rates for Schools Employees Hired 2013 and later: 2017 CalPERS 2.0%@62 Rates for Schools Employees
Classified Management	Hired 2012 and earlier: 2017 CalPERS 2.0%@55 Rates for Schools Employees Hired 2013 and later: 2017 CalPERS 2.0%@62 Rates for Schools Employees

COSTS FOR RETIREE COVERAGE

Actuarial Standard of Practice 6 (ASOP 6) Section 3.7.7(c)(3) provides that unadjusted premium may be used as the basis for retiree liabilities if retiree premium rates are not subsidized by active premium rates. We evaluated active and retiree rates and determined that there is not likely to be a subsidy between active and retiree rates. Therefore, retiree liabilities are based on actual employer contributions. Liabilities for active participants are based on the first year costs shown below. Subsequent years' costs are based on first year costs adjusted for trend and limited by any District contribution caps.

<i>Participant Type</i>	<i>Future Retirees Pre-65</i>	<i>Future Retirees Post-65</i>
Certificated	\$13,200	
Certificated Management	\$13,200	
Classified	\$13,200	
Classified Management	\$13,200	

PARTICIPATION RATES

<i>Employee Type</i>	<i><65 Non-Medicare Participation %</i>	<i>65+ Medicare Participation %</i>
Certificated	100%	
Classified	100%	

TURNOVER

<i>Employee Type</i>	<i>Turnover Rate Tables</i>
Certificated	2020 CalSTRS Termination Rates
Classified	2017 CalPERS Termination Rates for School Employees

SPOUSE PREVALENCE

To the extent not provided and when needed to calculate benefit liabilities, 80% of retirees assumed to be married at retirement. After retirement, the percentage married is adjusted to reflect mortality.

SPOUSE AGES

To the extent spouse dates of birth are not provided and when needed to calculate benefit liabilities, female spouse assumed to be three years younger than male.

AGING FACTORS

We used aging factors from "Health Care Costs - From Birth to Death" prepared by Dale Yamamoto and published in 2013 by the Society of Actuaries as part of the Health Care Cost Institute's Independent Report Series - Report 2013-1.

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PART IV: APPENDICES

APPENDIX A: DEMOGRAPHIC DATA BY AGE

ELIGIBLE ACTIVE EMPLOYEES BY AGE AND EMPLOYEE CLASS

<i>Age</i>	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>
Under 25	5	0	2	3	0
25 – 29	16	0	7	9	0
30 – 34	18	0	8	10	0
35 – 39	21	1	13	7	0
40 – 44	16	0	10	5	1
45 – 49	18	2	10	4	2
50 – 54	10	0	4	6	0
55 – 59	11	0	6	3	2
60 – 64	6	1	1	3	1
65 and older	0	0	0	0	0
Total	121	4	61	50	6

ELIGIBLE ACTIVE EMPLOYEES BY AGE AND SERVICE

	<i>Under 5 Years of Service</i>	<i>5 – 9 Years of Service</i>	<i>10 – 14 Years of Service</i>	<i>15 – 19 Years of Service</i>	<i>20 – 24 Years of Service</i>	<i>25 – 29 Years of Service</i>	<i>30 – 34 Years of Service</i>	<i>Over 34 Years of Service</i>	
<i>Total</i>									
Under 25	5	5							
25 – 29	16	15	1						
30 – 34	18	11	7						
35 – 39	21	12	7	2					
40 – 44	16	6	7	2			1		
45 – 49	18	6	1	2	5	4			
50 – 54	10	3	1	1	2	2	1		
55 – 59	11	1	2	1	3	1	3		
60 – 64	6		3			1	1	1	
65 and older	0								
Total	121	59	29	8	10	8	6	1	0

ELIGIBLE RETIREES BY AGE AND EMPLOYEE CLASS

<i>Age</i>	<i>Total</i>	<i>Certificated Management</i>	<i>Certificated</i>	<i>Classified</i>	<i>Classified Management</i>
Under 50	0	0	0	0	0
50 – 54	0	0	0	0	0
55 – 59	4	0	3	1	0
60 – 64	6	0	3	2	1
65 – 69	0	0	0	0	0
70 – 74	0	0	0	0	0
75 – 79	0	0	0	0	0
80 – 84	0	0	0	0	0
85 – 89	0	0	0	0	0
90 and older	0	0	0	0	0
Total	10	0	6	3	1

APPENDIX B: ADMINISTRATIVE BEST PRACTICES

It is outside the scope of this report to make specific recommendations of actions Corning Union High School District should take to manage the liability created by the current retiree health program. The following items are intended only to allow the District to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of Corning Union High School District's practices, it is possible that Corning Union High School District is already complying with some or all of these suggestions.

- We suggest that Corning Union High School District maintain an inventory of all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, Corning Union High School District should determine whether the benefit is material and subject to GASB 74 and/or 75.
- Under GASB 75, it is important to isolate the cost of retiree health benefits. Corning Union High School District should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, Corning Union High School District should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- Corning Union High School District should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for District-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.
- Several assumptions were made in estimating costs and liabilities under Corning Union High School District's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Part III of this report for a summary of assumptions.) For example, Corning Union High School District should maintain a retiree database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for Corning Union High School District to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

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APPENDIX C: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES

This report does not necessarily include the entire accounting values. As mentioned earlier, there are certain deferred items that are employer-specific. The District should consult with its auditor if there are any questions about what, if any, adjustments may be appropriate.

GASB 74/75 include a large number of items that should be included in the Note Disclosures and Required Supplementary Information (RSI) Schedules. Many of these items are outside the scope of the actuarial valuation. However, following is information to assist the District in complying with GASB 74/75 disclosure requirements:

Paragraph 50: **Information about the OPEB Plan**

Most of the information about the OPEB plan should be supplied by Corning Union High School District. Following is information to help fulfill Paragraph 50 reporting requirements.

50.c: Following is a table of plan participants

	Number of Participants
Inactive Employees Currently Receiving Benefit Payments	10
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments*	0
Participating Active Employees	121
Total Number of participants	131

*We were not provided with information about any terminated, vested employees

Paragraph 51: **Significant Assumptions and Other Inputs**

Shown in Part III.

Paragraph 52: **Information Related to Assumptions and Other Inputs**

The following information is intended to assist Corning Union High School District in complying with the requirements of Paragraph 52.

52.b: Mortality Assumptions Following are the tables the mortality assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Mortality Table	2017 CalPERS Mortality for Miscellaneous and Schools Employees
Disclosure	The mortality assumptions are based on the 2017 CalPERS Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

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Mortality Table	2017 CalPERS Retiree Mortality for Miscellaneous and Schools Employees
Disclosure	The mortality assumptions are based on the 2017 CalPERS Retiree Mortality for Miscellaneous and Schools Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

Mortality Table	2020 CalSTRS Mortality
Disclosure	The mortality assumptions are based on the 2020 CalSTRS Mortality table created by CalSTRS. CalSTRS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalSTRS analysis.

52.c: Experience Studies Following are the tables the retirement and turnover assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Retirement Tables

Retirement Table	2017 CalPERS 2.0%@55 Rates for Schools Employees
Disclosure	The retirement assumptions are based on the 2017 CalPERS 2.0%@55 Rates for Schools Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Retirement Table	2017 CalPERS 2.0%@62 Rates for Schools Employees
Disclosure	The retirement assumptions are based on the 2017 CalPERS 2.0%@62 Rates for Schools Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Retirement Table	2020 CalSTRS 2.0%@60 Rates
Disclosure	The retirement assumptions are based on the 2020 CalSTRS 2.0%@60 Rates table created by CalSTRS. CalSTRS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Retirement Table	2020 CalSTRS 2.0%@62 Rates
Disclosure	The retirement assumptions are based on the 2020 CalSTRS 2.0%@62 Rates table created by CalSTRS. CalSTRS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

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Turnover Tables

Turnover Table	2017 CalPERS Termination Rates for School Employees
Disclosure	The turnover assumptions are based on the 2017 CalPERS Termination Rates for School Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.
Turnover Table	2020 CalSTRS Termination Rates
Disclosure	The turnover assumptions are based on the 2020 CalSTRS Termination Rates table created by CalSTRS. CalSTRS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

For other assumptions, we use actual plan provisions and plan data.

52.d: The alternative measurement method was not used in this valuation.

52.e: NOL using alternative trend assumptions The following table shows the Net OPEB Liability with a healthcare cost trend rate 1% higher and 1% lower than assumed in the valuation.

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	\$2,027,468	\$2,303,241	\$2,630,660

Paragraph 53:

Discount Rate

The following information is intended to assist Corning Union High School District to comply with Paragraph 53 requirements.

53.a: A discount rate of 3.65% was used in the valuation. The interest rate used in the prior valuation was 3.54%.

53.b: We assumed that all contributions are from the employer.

53.c: There are no plan assets.

53.d: The interest assumption reflects a municipal bond rate. We used the Bond Buyer 20 Index at June 30, 2023 resulting in a rate of 3.65%.

53.e: Not applicable.

53.f: There are no plan assets.

53.g: The following table shows the Net OPEB liability with a discount rate 1% higher and 1% lower than assumed in the valuation.

	Discount Rate 1% Lower	Valuation Discount Rate	Discount Rate 1% Higher
Net OPEB Liability	\$2,477,141	\$2,303,241	\$2,143,105

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Paragraph 55: **Changes in the Net OPEB Liability**

Please see reconciliation on pages 2 or 12.

Paragraph 56: **Additional Net OPEB Liability Information**

The following information is intended to assist Corning Union High School District to comply with Paragraph 56 requirements.

56.a: The valuation date is June 30, 2022.

 The measurement date is June 30, 2023.

56.b: We are not aware of a special funding arrangement.

56.c: The interest assumption changed from 3.54% to 3.65%.

56.d: There were no changes in benefit terms since the prior measurement date.

56.e: Not applicable

56.f: To be determined by the employer

56.g: To be determined by the employer

56.h: Other than contributions after the measurement, all deferred inflow and outflow balances are shown on page 12 and in Appendix D

56.i: Future recognition of deferred inflows and outflows is shown in Appendix D

Paragraph 57: **Required Supplementary Information**

57.a: Please see reconciliation on pages 2 or 12. Please see the notes for Paragraph 244 below for more information.

57.b: These items are provided on pages 2 and 12 for the current valuation, except for covered payroll, which should be determined based on appropriate methods.

57.c: We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 23 years.

57.d: We are not aware that there are any statutorily or contractually established contribution requirements.

Paragraph 58: **Actuarially Determined Contributions**

We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 23 years.

Paragraph 244: **Transition Option**

Prior periods were not restated due to the fact that prior valuations were not rerun in accordance with GASB 75. It was determined that the time and expense necessary to rerun prior valuations and to restate prior financial statements was not justified.

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APPENDIX D: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

EXPERIENCE GAINS AND LOSSES

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Experience Gains and Losses (Measurement Periods)											
Measurement Period	Experience (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2022	2023	Amounts to be Recognized in OPEB Expense after 2023	2024	2025	2026	2027	2028	Thereafter
2019-20	(\$321,162)	9.2	(\$104,727)	(\$34,909)	(\$181,526)	(\$34,909)	(\$34,909)	(\$34,909)	(\$34,909)	(\$34,909)	(\$6,981)
2021-22	\$441,037	13.9	\$31,730	\$31,730	\$377,577	\$31,730	\$31,730	\$31,730	\$31,730	\$31,730	\$218,927
2022-23	\$0	0	\$0	\$0	\$0						
Net Increase (Decrease) in OPEB Expense			(\$72,997)	(\$3,179)	\$196,051	(\$3,179)	(\$3,179)	(\$3,179)	(\$3,179)	(\$3,179)	\$211,946

Total Compensation Systems, Inc.

CHANGES OF ASSUMPTIONS

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Changes of Assumptions (Measurement Periods)

Measurement Period	Changes of Assumptions	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2022	2023	Amounts to be Recognized in OPEB Expense after 2023	2024	2025	2026	2027	2028	Thereafter
2017-18	(\$53,829)	6.8	(\$39,580)	(\$7,916)	(\$6,333)	(\$6,333)					
2018-19	\$57,030	6.7	\$34,048	\$8,512	\$14,470	\$8,512	\$5,958				
2019-20	\$31,944	9.2	\$10,419	\$3,473	\$18,052	\$3,473	\$3,473	\$3,473	\$3,473	\$3,473	\$687
2020-21	\$5,435	15.2	\$716	\$358	\$4,361	\$358	\$358	\$358	\$358	\$358	\$2,571
2021-22	(\$223,164)	13.9	(\$16,055)	(\$16,055)	(\$191,054)	(\$16,055)	(\$16,055)	(\$16,055)	(\$16,055)	(\$16,055)	(\$110,779)
2022-23	(\$20,136)	13.9	\$0	(\$1,449)	(\$18,687)	(\$1,449)	(\$1,449)	(\$1,449)	(\$1,449)	(\$1,449)	(\$11,442)
Net Increase (Decrease) in OPEB Expense			(\$10,452)	(\$13,077)	(\$179,191)	(\$11,494)	(\$7,715)	(\$13,673)	(\$13,673)	(\$13,673)	(\$118,963)

Total Compensation Systems, Inc.

INVESTMENT GAINS AND LOSSES

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Investment Gains and Losses (Measurement Periods)

Measurement Period	Investment (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2022	2023	Amounts to be Recognized in OPEB Expense after 2023	2024	2025	2026	2027	2028	Thereafter
2022-23	\$0	0	\$0	\$0	\$0						
Net Increase (Decrease) in OPEB Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Total Compensation Systems, Inc.

APPENDIX E: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

Note: The following definitions are intended to help a *non-actuary* understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

<u>Actuarial Cost Method:</u>	A mathematical model for allocating OPEB costs by year of service. The only actuarial cost method allowed under GASB 74/75 is the entry age actuarial cost method.
<u>Actuarial Present Value of Projected Benefit Payments:</u>	The projected amount of all OPEB benefits to be paid to current and future retirees discounted back to the valuation or measurement date.
<u>Deferred Inflows/Outflows of Resources:</u>	A portion of certain items that can be deferred to future periods or that weren't reflected in the valuation. The former includes investment gains/losses, actuarial gains/losses, and gains/losses due to changes in actuarial assumptions or methods. The latter includes contributions made to a trust subsequent to the measurement date but before the statement date.
<u>Discount Rate:</u>	Assumed investment return net of all investment expenses. Generally, a higher assumed interest rate leads to lower service costs and total OPEB liability.
<u>Fiduciary Net Position:</u>	Net assets (liability) of a qualifying OPEB "plan" (i.e. qualifying irrevocable trust or equivalent arrangement).
<u>Implicit Rate Subsidy:</u>	The estimated amount by which retiree rates are understated in situations where, for rating purposes, retirees are combined with active employees and the employer is expected, in the long run, to pay the underlying cost of retiree benefits.
<u>Measurement Date:</u>	The date at which assets and liabilities are determined in order to estimate TOL and NOL.
<u>Mortality Rate:</u>	Assumed proportion of people who die each year. Mortality rates always vary by age and often by sex. A mortality table should always be selected that is based on a similar "population" to the one being studied.
<u>Net OPEB Liability (NOL):</u>	The Total OPEB Liability minus the Fiduciary Net Position.
<u>OPEB Benefits:</u>	Other Post Employment Benefits. Generally, medical, dental, prescription drug, life, long-term care or other postemployment benefits that are not pension benefits.
<u>OPEB Expense:</u>	This is the amount employers must recognize as an expense each year. The annual OPEB expense is equal to the Service Cost plus interest on the Total OPEB Liability (TOL) plus change in TOL due to plan changes minus projected investment income; all adjusted to reflect deferred inflows and outflows of resources.
<u>Participation Rate:</u>	The proportion of retirees who elect to receive retiree benefits. A lower participation rate results in lower service cost and a TOL. The participation rate often is related to retiree contributions.

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<u>Pay As You Go Cost:</u>	The projected benefit payments to retirees in a given year as estimated by the actuarial valuation. Actual benefit payments are likely to differ from these estimated amounts. For OPEB plans that do not pre-fund through an irrevocable trust, the Pay As You Go Cost serves as an estimated amount to budget for annual OPEB payments.
<u>Retirement Rate:</u>	The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with the service requirement to reflect both age and length of service). The more likely employees are to retire early, the higher service costs and actuarial accrued liability will be.
<u>Service Cost:</u>	The annual dollar value of the “earned” portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.
<u>Service Requirement:</u>	The proportion of retiree benefits payable under the OPEB plan, based on length of service and, sometimes, age. A shorter service requirement increases service costs and TOL.
<u>Total OPEB Liability (TOL):</u>	The amount of the actuarial present value of projected benefit payments attributable to participants’ past service based on the actuarial cost method used.
<u>Trend Rate:</u>	The rate at which the employer’s share of the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher service costs and TOL.
<u>Turnover Rate:</u>	The rate at which employees cease employment due to reasons other than death, disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce service costs and TOL.
<u>Valuation Date:</u>	The date as of which the OPEB obligation is determined by means of an actuarial valuation. Under GASB 74 and 75, the valuation date does not have to coincide with the statement date, but can’t be more than 30 months prior.

2024-2025 Corning Union High School Calendar

July 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

August 2024						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

September 2024						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

October 2024						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

November 2024						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

December 2024						
S	M	T	W	T	F	S
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Corning Union High School
643 Blackburn Ave.
Corning, CA 96021
530-824-8000 (Fax) 530-824-8005

July 4	Independence Day Holiday
Aug. 9	Freshman Orientation
Aug. 14 & June 13	Inservice
Aug. 15	1st Day of School
Aug. 21	Back-To-School Night
Sept. 2	Labor Day
Oct. 18	Homecoming
Nov. 11	Veteran's Day
Nov. 25-29	Thanksgiving Vacation
Dec. 23 - Jan. 3	Christmas Break
Jan. 20	Dr. Martin Luther King, Jr. Day
Feb. 17-21	Presidents Week
March 2	Holiday in lieu of Admission Day
April 21-25	Easter Break
May 2	Gary Burton Invitational
May 26	Memorial Day
June 6	Graduation Day
June 16	Juneteenth

Grade Reporting Period

9/20/2024	Progress Grade 1 - 26 Days
11/1/2024	Progress Grade 2 - 30 Days
12/20/2024	1st Semester Grade - 29 Days
2/7/2025	Progress Grade 4 - 24 Days
3/28/2025	Progress Grade 5 - 30 Days
6/5/2025	2nd Semester Grade - 42 Days
	181 Days

Need to be at 180

January 2025						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
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26	27	28	29	30	31	

February 2025						
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23	24	25	26	27	28	

March 2025						
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16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

April 2025						
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13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

May 2025						
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18	19	20	21	22	23	24
25	26	27	28	29	30	31

June 2025						
S	M	T	W	T	F	S
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8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Non Instructional
Minimum Days
Freshman Orientation

Collaboration Days
Legal Holiday

Inservice Days
First & Last Days of School

2023- 2024 Centennial High School & ISP Calendar

July 2024						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			
August 2024						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
September 2024						
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1	2	3	4	5	6	7
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					
October 2024						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
November 2024						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
December 2024						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Centennial High School	
250 E. Fig Ln.	
Corning, CA 96021	
530-824-7000 (Fax) 530-824-7405	
July 4	Independence Day Holiday
Aug. 9	Freshman Orientation
Aug. 14 & June 13	Inservice
Aug. 15	1st Day of School
Aug. 21	Back-To-School Night
Sept. 2	Labor Day
Oct. 18	CUHS Homecoming
Nov. 11	Veteran's Day
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April 21-25	Easter Break
May 2	Gary Burton Invitational
May 26	Memorial Day
June 6	Graduation Day
June 16	Juneteenth
Grade Reporting Period	
10/18/2024	First Quarter- 45 Days
12/20/2024	2nd Quareter -39 Days
3/21/2024	3rd Quarter- 49 Days
6/5/2025	4th Quareter- 47 Days
180 Days	

January 2025						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
February 2025						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	
March 2025						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					
April 2025						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			
May 2025						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
June 2025						
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15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

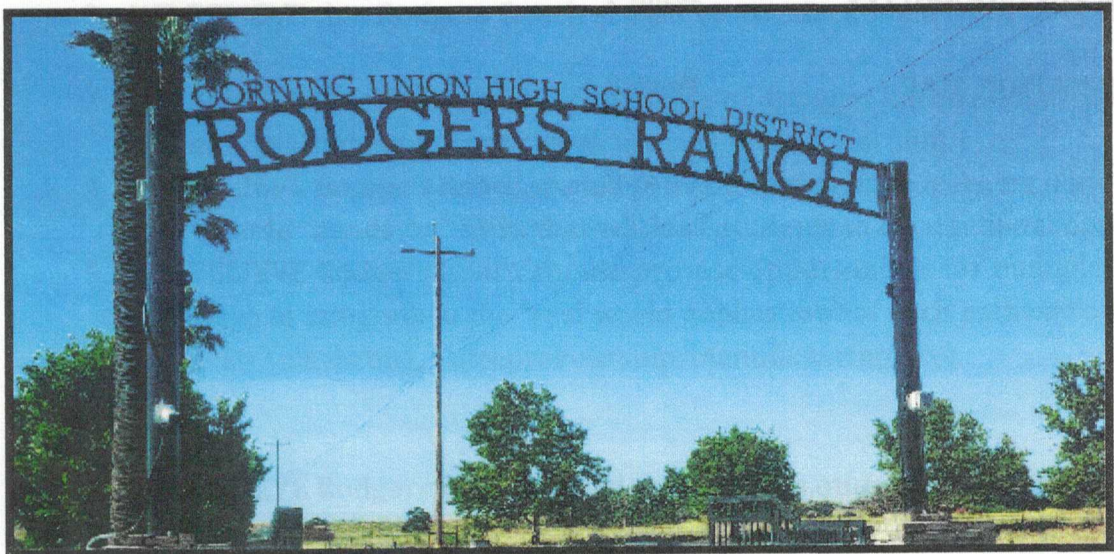
Non Instructional
Minimum Days
Freshman Orientation

Collaboration Days
Legal Holiday

Inservice Days
First & Last Days of School

Corning Union High School District

Master Plan for the Development and Sustainability of the Rodgers Ranch



2023-2033

Our Vision for the Rodgers Ranch is to create an agriculture educational campus where students will acquire the knowledge and hands-on skills necessary to succeed in their post-secondary career, and life choices.

This Master Plan for the Development and Sustainability of the Rodgers Ranch is respectfully submitted to the Board of Trustees for the Corning Union High School District for approval on December 14, 2023.

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RODGERS RANCH AGRICULTURE EDUCATIONAL CAMPUS

CORE VALUES

The Board of Trustees has adopted the following Rodgers Ranch CORE VALUES:

EDUCATIONAL:

1. WE BELIEVE that Rodgers Ranch should make agricultural education its highest priority.
2. WE BELIEVE that Rodgers Ranch should be an educational laboratory for ALL students.
3. WE BELIEVE that the agricultural activities of Rodgers Ranch should maximize student involvement in curriculum, instruction and learning.
4. WE BELIEVE Rodgers Ranch should provide cutting edge learning opportunities that include “hands-on” skills that will lead students to occupational opportunities.
5. WE BELIEVE Rodgers Ranch should provide opportunities for multiple CTE pathways to integrate in the “real world application” of each pathway’s knowledge and skills (marketing, Entrepreneurship, Manufacturing, etc).

COMMUNITY:

6. WE BELIEVE Rodgers Ranch should partner with other school districts, higher educational institutions, and appropriate industry resources to promote student learning, agricultural experiences, and community involvement.

FINANCIAL

7. WE BELIEVE Rodgers Ranch should be economically self-sufficient and sustainable by 2026.
8. WE BELIEVE Rodgers Ranch should commit usable land for agricultural purposes that promote student learning and economic self-sufficiency.
9. WE BELIEVE Corning Union High School District should properly develop and maintain Rodgers Ranch using income generated from the Ranch and Endowment.

RODGERS RANCH AGRICULTURE EDUCATIONAL CAMPUS MISSION AND VISION

Our VISION:

To create an agriculture educational campus where students will acquire the knowledge and hands-on skills necessary to succeed in their post-secondary career, and life choices.

Our MISSION:

Rodgers Ranch is committed to developing the potential of students through the hands-on application of skills and knowledge in a diverse agricultural setting.

RODGERS RANCH AGRICULTURE EDUCATIONAL CAMPUS

EXPECTATIONS AND OBJECTIVES

1. MASTER PLAN OVERSIGHT

A Rodgers Oversight Committee will monitor progress with the implementation of the Master Plan and make recommendations to the Governing Board regarding allocations from the Rodgers Endowment. This committee will meet quarterly and consist of the following members:

- Two (2) Governing Board Members
- Superintendent
- CUHS Principal
- Centennial Principal
- Ranch Manager
- Director of MOT
- Three (3) CUHS Ag Teachers
- District CTE Pathway Coordinator
- Non-Ag Teacher
- FFA Student
- Two (2) Private Sector Agricultural Representative

2. MAINTAIN THE POSITION OF RANCH MANAGER

A part time Ranch Manager will oversee the implementation of the Master Plan. The job description requires that this person have current knowledge and experience in agriculture and livestock practices. The Ranch Manager will report quarterly to the CUHSD Board regarding the Ranch Plan. The intent of the Master Plan is that the Ranch Manager position be fully funded by income generated from the Ranch by 2026.

-
- Direct crop production operations, such as planning, tilling, planting, fertilizing, cultivating, spraying, or harvesting. This may include the hiring of sub-contractors for specific farm labor needs. The Ranch Manager will be responsible for the following:
- Works with certificated and classified staff to coordinate student activities at the Ranch.
- Oversees the care, maintenance, and harvest of orchards and row crops.
- Oversees general maintenance of the Ranch (mowing, spraying, etc) and notifies the Superintendent if additional labor (district staff or contracted labor) is necessary for Ranch upkeep.

- Participates in the development of the Ranch budget and plans, develops and implements policies, guidelines and operational procedures to ensure cost effective operations.
- Confers with maintenance personnel regarding ongoing maintenance of ranch facilities.
- Helps ensure a safe environment for students, staff and community visiting the Ranch. Investigates accidents occurring on Ranch property and prepares appropriate reports.
- Serves as a permanent member of the Rodgers Oversight Committee.
- Works with District IPM coordinator to follow all applicable guidelines related to chemical use in District facilities.
- Seeks and assists in applying for grants to maintain and upgrade Ranch infrastructure.
- Monitors use of supplies at Ranch and completes proper accounting and reporting documentation.
- Reports regularly to the Board of Trustees and/or the Rodgers Oversight Committee regarding activities at the Ranch.
- Works with FFA advisors as necessary to support student projects housed at the Ranch.
- Works with appropriate district staff to assure all funds generated at the Ranch are properly accounted for and reported to the Superintendent and/or Board of Trustees.
- Inspect farm or ranch structures, such as buildings, fences, or roads, ordering repair or maintenance activities, as needed.
- Work with other staff to monitor pasture or grazing land use to ensure that livestock are properly fed or that conservation methods, such as rotational grazing, are used.
- In cooperation with other staff, negotiate with buyers for the sale, storage, or shipment of crops or livestock
- Plan crop activities based on factors such as crop maturity or weather conditions.
- Select or purchase machinery, equipment, livestock, or supplies, such as seed, feed, fertilizer, or chemicals.
- Inspect orchards or fields to determine crop maturity or condition or to detect disease or insect infestation.
- Monitor and adjust irrigation systems to distribute water according to crop needs and to avoid wasting water.
- Determine types or quantities of crops or livestock to be raised, according to factors such as market conditions, federal programs or incentives, or soil conditions.

3. FISCAL INDEPENDENCE AND SOLVENCY

The Rodgers Ranch will be financially self-sustaining by 2026. This means funds utilized to operate the Ranch will be taken solely from income generated from Ranch activities and/or the Rodgers Endowment. When the costs of accomplishing objectives listed in this plan are higher than funding available from the Endowment and/or Ranch income, the Board may allocate funding from other District funds to accomplish tasks listed in this plan, as appropriate.

4. LAND USAGE

Rodgers Ranch will be highly diversified. Land will be developed for the following uses:

- Education (classrooms, walking paths, botanical gardens)
- Retail (red barn)
- Gardens (production and aesthetic)
- Project and Production Row Crops
- Production Orchards
- Pastures for Grazing
- Wetlands and Restoration
- Equipment Training & Repair

5. STUDENT USE

Rodgers Ranch will be available for educational use by ALL students and staff in the Corning Union High School District while also providing dedicated areas for FFA projects and events.

6. PARTNERSHIPS

Rodgers Ranch shall partner with the following entities:

- Agribusiness
- Post-Secondary Educational Institutions
- Local Elementary Schools
- Community Members/Organizations

7. STUDENT CHAIRPERSONS

Beginning in the 2024-25 school year, a student (or two) will be assigned to each of the following sectors of the Ranch:

- Beef/Pasture
- Walnuts
- Olives
- Greenhouse/Berries
- Peach Orchard
- Row Crops/Pumpkins
- Creek/Wetlands
- Retail/Gardens

8. CTE PATHWAY INTEGRATION

Rodgers Ranch will be utilized for the integration of CTE pathways, including, but not limited to: entrepreneurship, marketing, and manufacturing.

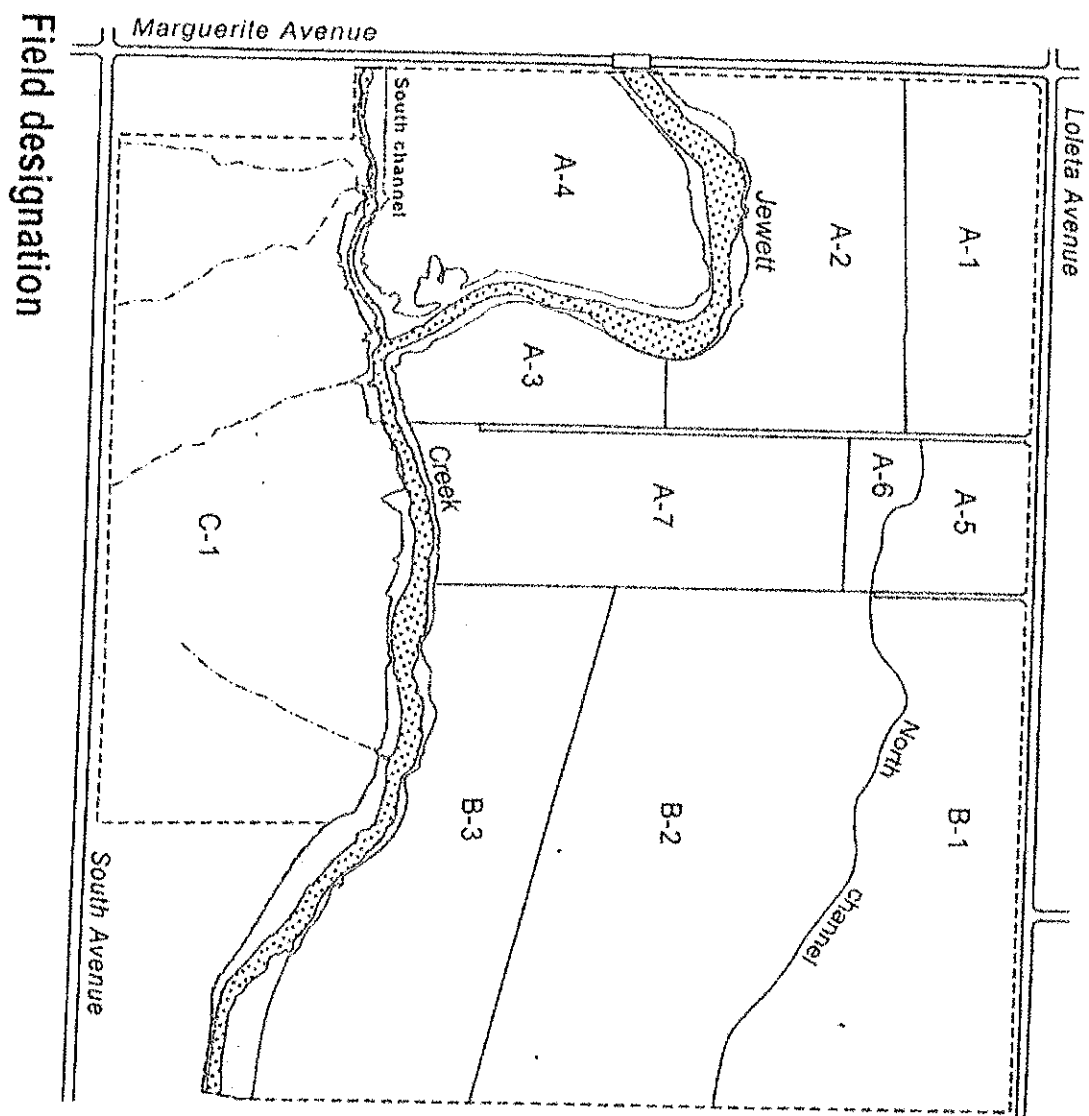
RODGERS RANCH AGRICULTURE EDUCATIONAL CAMPUS

LAND USE & SUSTAINABILITY

- A-1 Annual row crops, FFA student projects - lease for seed/crops or teacher/student driven
- A-2 Annual row crops, FFA student projects - lease for seed/crops or teacher/student driven
- A-3 Greenhouse, Garden, Pumpkins, and Berries
- A-4 Classroom, Red Barn (retail), pumpkins, vegetable garden, flower garden, community tours/access, small animals, picnic area
- A-5 Pasture/Livestock
- A-6 Pasture/Livestock
- A-7 Pasture/Livestock
- B-1 Production Agriculture - Walnuts
- B-2 Production Agriculture - Walnuts
- B-3 Production Agriculture - Walnuts, Wetland
- C-1 Olives, Sponsorship Signage


RODGERS RANCH AGRICULTURE EDUCATIONAL CAMPUS


FIELD DESIGNATION MAP



A-1	9.1 acres
A-2	13.3 acres
A-3	5.0 acres
A-4	12.9 acres
A-5	3.9 acres
A-6	1.6 acres
A-7	12.9 acres
B-1	19.4 acres
B-2	29.6 acres
B-3	18.9 acres
C-1	35.9 acres

Stream channel

 Riverwash area:
6.1 acres

 Channel sides and
shelves: 7.6 acres

Total: 13.7 acres

RODGERS RANCH AGRICULTURE EDUCATIONAL CAMPUS

TIMELINES

2023-24

- Perform earth work in area A-2.
- Identify winter feeding area(s) for cows on Ranch property
- Develop plans and establish budget for restoration of wetland pond
- Planting of native plant species along planned trail pathway
- Address erosion concerns from a downed tree in Jewett Creek south of the livestock barn. This area is utilized for parking during large Ranch events.

2024-2028

- Connect new "B" well to irrigation pipes for areas A-1, A-2, A-3
- Establish student chairpersons for areas of Ranch oversight as outlined in the "Expectations and Objectives" portion of this master plan.
- Develop plans to build a bridge over Jewett Creek. The Oversight Committee, the Ranch Manager, and the District Office will research the best and safest way to build and maintain a bridge. When a plan is completed, the District will present the plan to the Board for approval. Upon approval, and when funding is identified, the bridge will be built. If needed, irrigation pipes can be run from the bridge, across the creek.
- Host FFA Field Day
- Complete restoration of wetland pond
- Add signage promoting Ranch on South Avenue
- Add sponsorship signs on South Avenue
- Move fence at Loleta and Marguerite back, install permanent signage
- Identify funding, develop plans, and install a shade house for plant starts for the greenhouse

2028-2033

- Complete construction of a bridge over Jewett Creek from areas A-3 to A-4. The Master Plan has the bridge planned and approved by 2028. Funding will then be determined and construction started. The railroad bridge would need to be completed by 2033 if not sooner.
- Complete plans and identify funding for covered outdoor eating and gathering area directly North of the classroom and south of the peach orchard.

14.6

A-G Completion Improvement Grant Plan

Local Educational Agency (LEA) Name	Total Grant Allocation
Corning Union High School District	\$302,003

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

Corning Union High School District (CUHSD), a small rural district in the Northern Sacramento Valley, continues to be committed to preparing students for whatever postsecondary opportunities they choose to pursue. This commitment includes all students: low-income students, English learners, homeless and foster youth and students with exceptional needs.

To support efforts of continuous improvement and improve or increase services, the District will do the following:

1. Increase (1) FTE teaching staff in the Agriculture department at Corning Union High School (CUHS) in order to allow for increased student enrollment demands for A-G Agriculture courses.
2. Increase (.2) FTE in ISP teaching staff in order to meet student demand for A-G ISP course offerings.
3. Add (.17) FTE in Credit Recovery teaching staff to allow for an on campus credit recovery course during the school day at CUHS.
4. Add (1) FTE of para-educator to provide one on one and small group support to students with special needs in A-G coursework.

The District also continues work on its efforts to improve data collection on student achievement, specifically in Math and ELA. District staff aim to better assess student growth on an annual or bi-annual basis rather than only during their junior year state testing. While no A-G grant funds will be utilized in these efforts, they are significant enough to merit noting them here.

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.

CUHSD provides all high school students, including low-income students, English learners, homeless and foster youth and students with exceptional needs, robust access to A-G coursework. Eighty (80) percent of students in CUHSD fall into the unduplicated count. Because of this, CUHSD gears ALL programs toward these students, and the majority of students benefiting from the changes listed above will fall into one of these categories.

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: 86

CUHSD provides the opportunity to retake failed A-G courses course during the regular school year, as well as in credit recovery courses after the school day, and in summer school. Students have the option to makeup any class.

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.

The related expansion of course offerings will be built into the master schedule and be geared toward meeting our established A-G metric for growth.

Plan Expenditures

Programs and services to increase or improve A-G completion	Planned Expenditures
Increase (1) FTE teaching staff in the Agriculture department at Corning Union High School (CUHS)	192,103
Increase (.2) FTE in ISP teaching staff	27,552
Add (.17) FTE in Credit Recovery teaching staff at CUHS	49,011
Add (1) FTE of para-educator at CUHS	33,337

Programs and services to increase or improve A-G completion	Planned Expenditures

Superintendent Objectives

December 2023 through October 2024

Objectives for Superintendent Jared Caylor – Submitted for Board Approval December 14, 2023

Criteria for the Board to evaluate the effectiveness of the Superintendent's leadership of School District

Section A – Relationship with the Board of Education

Board Member Development:

The Superintendent will successfully facilitate the professional development of Board members by providing opportunities for Board members to participate in Study Sessions and to attend appropriate workshops and conferences.

Example of Board Evaluation Criteria

- *The Superintendent shall provide to the Board, not later than May of 2024, a list of professional development opportunities provided to the Board for the 2024-25 school year.*
- *Not later than December of 2023, the Board and Superintendent will participate in the review of the Governance Handbook, which results in accountability and defines the roles, relationships and expectations of the Board and Superintendent. Specifically, Section 5.1 of the handbook covering Superintendent communication with the Board will be reviewed and updated as necessary.*
- *The Superintendent, on or before June of 2024, will provide Board Study Sessions on the following topics:*
 - *Student Discipline/Drug Policies*
 - *School Safety, including gang issues*
 - *Diversity, Equity, and Inclusion*
 - *School Based Mental Health Services*

Board and Superintendent Relationships

The Superintendent and each Board member will meet on a **monthly basis** to discuss philosophical points of view regarding the future of the District.

Example of Board Evaluation Criteria

- *The Superintendent will include a list of the meetings held with each Board member at least once per month in Friday updates.*

Board Policy Development:

The Superintendent will successfully facilitate the updating and/or revision of the Policies of Board.

Example of Board Evaluation Criteria

- *Not later than January of 2024, the Superintendent shall facilitate a Board Policy review workshop to bring all policies current. The Superintendent will utilize CSBA programs and support to assure policies are in line with state and federal law.*

Evidence of Completion:

- List of professional development received by Board
- Governance Handbook reviewed/updated
- Texts/Emails from Superintendent to Board re: Items in 5.1 of Governance Handbook
- Study sessions held
- List of monthly meetings held with each Board member presented in Friday Update
- Board Policies updated

Section B – Administration of the School District

Provide Governing Board with necessary information and backup materials in a timely fashion for Board meetings.

The Superintendent will ensure that Board Packets complete and organized.

Example of Board Evaluation Criteria

- *Board packets will be complete, including all back up materials, and will be organized so that Board members may easily find backup documents.*

Evidence of Completion

- Complete Board packets

Section C – Educational Leadership

Inform Board of Current Instructional Priorities, Efforts, and Barriers, Provide Opportunity for Input

The Superintendent will ensure that the Board is up to date on all current instructional and student support efforts being made in the District, and has an appropriate opportunity to question, comment and give input on these topics.

Example of Board Evaluation Criteria

- *The Superintendent, on or before June 2024, will provide a Board workshop on Math Curriculum, Instruction, and Assessment*
- *The Superintendent, on or before June 2024, will provide a Board workshop on English Language Arts Curriculum, Instruction, and Assessment*
- *The Superintendent will have at least one academic department chair give a report at each regular board meeting.*
- *The Superintendent will provide a quarterly report to the Board in December, March, June, and September of each year on data related to student achievement in Math and English Language Arts.*

Evidence of Completion:

- Workshops held
- Monthly reports made at meetings
- Quarterly Reports in Open Session

Section D - Personnel

Regularly Evaluating All Staff

The Superintendent shall ensure that all staff members are evaluated annually, or as required by their collectively bargained agreements.

Examples of Board Evaluation Criteria

- ✓ *On or before July 1, 2024, the Superintendent will present a list in open session of evaluations completed. This list will not include names of employees, but will break down evaluations by classified, certificated, and management, and will also break down employees by department.*
- ✓ *The Superintendent will provide five (5) examples of feedback given to management employees in their evaluations in the Spring of 2024. This feedback will not specify who received it, but it will give the Board the opportunity to see what feedback is being given.*

Evidence of Completion:

- Presentation of completed evaluations in open session.
- Examples of evaluations shared in Friday update.

Section E – Business and Financial Management

Financial Management:

The Superintendent shall ensure that the District is fiscally sound and support the professional growth of the new Chief Business Official.

Example of Board Evaluation Criteria

- *The Superintendent will present to the Board, not later than October of 2024, an updated professional development plan for the Chief Business Official.*
- *The Superintendent will present to the Board a list of professional development completed by the CBO and a summary of her performance in closed session no later than June of 2024.*
- *Not later than October 2024, the Superintendent will present to the Board, in open session, a summary of the District's ending fund balance. Specifically, this summary will provide the Board with options for redirecting any funds in excess of the Board established required reserve, per the District's adopted strategic plan.*

Evidence of Completion:

- Written professional development plan
- List of CBO completed PD and summary of performance in closed session

Section F – Community Relationships

Outreach to Staff, Parents, and the Community

The Superintendent shall engage with appropriate community partners to further the mission of the school District.

Examples of Board Evaluation Criteria

- *The Superintendent will, no later than May of 2024, update the Board in open session on business partnerships, internships, and job placements for students in the community.*
- *The Superintendent will provide a quarterly report on CUHSD community engagement. This report will be included in a weekly update.*
- *The Superintendent will attend and volunteer for community activities, including but not limited to: the Olive Festival, the Food Wine and Art Festival, and the Tehama District Fair.*
- *The Superintendent will inform the Board via Friday update of any financial decisions made as a result of the District's relationship with community organizations (example: replacing the stadium sound system because CYF blew it out).*

Evidence of Completion:

- Community partnership update in open session.
- Friday update reports on community activities

G.) INDIVIDUAL CHARACTERISTICS

Objectives and Evaluation Criteria

The Superintendent will: (1) demonstrate sound and appropriate judgment; (2) exhibit composure, emotional stability, and poise; (3) high standards of ethics and good character; including actively engaging, listening for understanding, seeking to be understood in his interactions with stakeholders and fellow leaders; and, ethical leadership in work and community related activities.

Examples of Board Evaluation Criteria

- *As evidenced by the Board's October of 2024 assessment of the criteria within this section of the evaluation instrument, the Superintendent shall receive an overall rating of 3 or better.*

Evidence of Completion:

H.) JOB-RELATED CHARACTERISTICS

Objectives and Evaluation Criteria

The Superintendent will continually improve their leadership skills and knowledge.

Evaluation Criteria

- *The Superintendent shall provide to the Board, not later than September of 2024, a list of professional development opportunities he plans to participate in for the 2024-25 school year.*

- *The Superintendent shall provide to the Board, not later than June of 2024, a list of professional development he has completed.*
- *As evidenced by the Board's October assessment of the criteria within this section of the evaluation instrument, the Superintendent shall receive an overall rating of 3 or better.*

Evidence of Completion:

- Professional development plan presented
- List of completed professional development

Section I – Annual Objectives

This section does not require objectives.

Approved:



Developer Fee Report

Annual Report for Fiscal Year 2022-2023

**Five-Year Report for Fiscal Years
2018-2019 through 2022-2023**

*To be Considered/Reviewed Publicly by the Corning Union High School District Governing Board
at its Board Meeting of December 14, 2023*

Developer Fee Report
Annual Report for Fiscal Year 2022-2023
&
Five-Year Report for Fiscal Years
2018-2019 through 2022-2023

Introduction

Government Code 66006 requires that an annual report of income and expenditures from developer fees and the beginning and ending fund balances in the Capital Facilities Fund be made available to the public within 180 days, after the end of each fiscal year.

Government Code 66001 requires a five-year report if there are any funds remaining in the Fund at the end of the prior fiscal year. The five-year report identifies the project to which the fee is to be applied and identifies all sources and amounts of funding anticipated to complete financing on incomplete improvements.

This report is intended to provide the information required by law to be reported on an annual and five-year basis.

Annual Developer Fee Report for the 2022-2023 Fiscal Year

The following is a report of the financial activity that has occurred during Fiscal Year 2022-23.

- a) Provide a brief description of the type of fee in the account or fund:

The District's Capital Facilities Fund (Fund 25) contains fees collected from residential, commercial and self-storage development. The Fund also contains any interest generated from the corpus of the funds deposited therein. Fund 25 is segregated from all other funds of the District. In the 2022-2023 Fiscal Year the District collected a total of \$84,369.90 in developer fees, paid administrative fees of \$1,207.16, and earned \$87,070.77 in interest from the corpus of the funds deposited in Fund 25.

- b) Provide the amount of the fee:

	Residential	Commercial
Developer Fee	\$3.61	\$0.58

The Corning Union Elementary School District collects all developer fees within city limits and Red Bluff Union High School District collects developer fees within the county. Moreover, both Districts charge an administrative fee for collecting developer fees on behalf of Corning Union High School District.

- c) Provide the beginning and ending balance of the account or fund:

The Beginning Fund Balance in Fund 25 on July 1, 2022, was \$162,630.25.

The Ending Fund Balance on June 30, 2023, was \$329,791.70

- d) Provide the amount of the fees collected and the interest earned:

Type	Amount
Residential	\$80,422.88
Commercial	\$ 3,947.02
Self-Storage	\$ 0.00
Total fees collected	\$84,369.90

- e) Identify each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

Project	Project Cost	% funded by developer fees
Level 1 Fee study	\$2,750	100
Total Expenditures of developer fees	\$2,750	100

- f) Identify an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement

There were no Fund 25 projects for the 2022-23 Fiscal Year.

- g) Describe each interfund transfer or loan made from the account of fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

No interfund transfers or loans have been made from Fund 25 in the 2022-2023 Fiscal Year. *

- h) The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.

No refunds were made during 2022-2023 Fiscal Year.

Five-Year Report for Fiscal Years 2018-2019 through 2022-2023

Five Year Financial Report Government Code 66001 requires that for the fifth fiscal year following the first deposit into the account or fund, and every five years thereafter, the local agency shall make all of the following findings with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

- a) Identify the purpose to which the fee is to be put.

The District has reached its classroom capacity for the CTE wing and shop. The new facilities project will be funded in part by the remaining balance in Fund 25, Developer Fees, in part by Fund 35, County School Facilities and in part by Fund 01, General. The design of the new classroom building and shop has begun with a completion date expected in Spring 2024. The District anticipates that construction will commence in Fall 2024 and will be completed in the Fall of 2025. The cost of the new building is estimated at \$8,500,000.00.

- b) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

The purpose of collecting these fees are for capacity enhancement and modernizations to capital facilities. The current shop no longer accommodates the increased student enrollment in CTE programs and lacks proper ventilation.

- c) Identify all sources and amounts of funding anticipated to complete financing of incomplete improvements identified in paragraph (2) of subdivision (a).

The project identified above will be funded in part by Fund 25, Developer Fees, \$329,791.70; in part from Fund 35, County School Facilities, \$3,519,266.30; and in part by Fund 01, General Fund, \$4,650,942.

- d) Designate the approximate dates on which the funding referred to in subparagraph (c) is expected to be deposited into the appropriate account or fund.

Fund 25 Developer Fees. As of June 30, 2023, the Fund had a balance of \$329,791.70.

Fund 35, County School Facilities. As of June 30, 2023, the Fund had a balance of \$6,028,948.36.

Fund 01, General Fund. As of June 30, 2023, the Fund had a balance of \$11,449,663.84.

The following is a table showing the historical collection and expenditure of developer fees for the Cold Spring School District:

<p>Corning Union High School District Developer Fee Summary Report *As of June 30, 2023</p>										
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023
Revenue										
Developer Fee	\$ 67,803.48	\$ 41,759.35	\$ 16,882.70	\$ 65,073.09	\$ 61,760.10	\$ 156,306.04	\$ 96,201.04	\$ 80,577.81	\$ 83,229.84	\$ 83,229.84
Interest	\$ 537.26	\$ 1,197.40	\$ 1,866.17	\$ 2,809.76	\$ 5,202.67	\$ 7,209.77	\$ 10,984.49	\$ 5,910.19	\$ 87,070.77	\$ 4,302.21
Other									\$ -	
Total Revenue	\$ 68,340.74	\$ 42,956.75	\$ 18,748.87	\$ 67,882.85	\$ 66,962.77	\$ 163,515.81	\$ 107,185.53	\$ 86,488.00	\$ 170,300.61	\$ 87,532.05
Expenses										
Materials & Supplies (4300)		2727.93								
Professional Services (5800)	1,536.34	1,301.29	357.37		\$ 300.95	\$ 4,689.19	\$ 15,325.99	\$ 5,803.31	\$ 3,139.16	\$ 3,139.16
Land Improvements (61xx)						\$ 149,572.18	\$ 424,916.69	\$ (84,850.46)		
Building & Building Improvements (62xx)		2,000.00					\$ 533.36	\$ 8,807.30		
Total Expenses	\$ 1,536.34	\$ 6,029.22	\$ 357.37	\$ -	\$ 300.95	\$ 154,261.37	\$ 440,776.04	\$ (70,239.85)	\$ 3,139.16	\$ 3,139.16
Beginning Fund Balance	\$ 73,729.88	\$ 140,534.28	\$ 177,461.81	\$ 195,853.31	\$ 263,736.16	\$ 330,238.47	\$ 339,492.91	\$ 5,902.40	\$ 162,630.25	\$ 162,630.25
Net Revenue & Expenses	\$ 66,804.40	\$ 36,927.53	\$ 18,391.50	\$ 67,882.85	\$ 66,661.82	\$ 9,254.44	\$ (333,590.51)	\$ 156,727.85	\$ 167,161.45	\$ 84,392.89
Ending Fund Balance	\$ 140,534.28	\$ 177,461.81	\$ 195,853.31	\$ 263,736.16	\$ 330,238.47	\$ 339,492.91	\$ 5,902.40	\$ 162,630.25	\$ 329,791.70	\$ 247,023.14

Any member of the public may request detailed information regarding developer fees by contacting the District's Chief Business Officer, Diana Davisson, at (530) 824-8002 or by email at ddavisson@corninghs.org.



2023 | Governance Handbook

Board of Trustees

Larry Glover, President
 Jim Bingham, Clerk
 Todd Henderson, Member
 Tony Turri, Member
 Cody Lamb, Member

Superintendent

Jared Caylor

The mission of the Corning Union High School District is to develop students who are responsible, respectful, and ready for all post-secondary opportunities they choose to pursue.

Unity of Purpose, Roles and Responsibilities, Norms, Agreements

This handbook reflects the governance team's work on the creation of a framework for effective governance. This involves ongoing discussions about the unity of purpose, roles, norms, and coming to an agreement on protocols for formal structures that enable the governance team to continue to perform its responsibilities in a way that best benefits all children.

Building a Governance Team

Unity of Purpose

School district governance is the act of transforming the needs, wishes, and desires of the community into policies that direct the community's schools.

In a school district, the Board and Superintendent work together as a governance team. For a governance team to work together effectively, members need to: Maintain a unity of purpose, agree on and govern within appropriate roles, create and sustain a positive governance culture, and; create a supportive structure for effective governance.

What do we, as a governance team, want to accomplish?

What do we stand for?

- Our shared purpose is to have the best learning environment for all students.
- We want to build trust and move the District forward.
- We want to be an effective team.
- We want to understand our individual jobs and collective responsibilities.
- We want to be a team with a common focused direction, so we are not a distraction to the District or community but a catalyst for the focused efforts of employees, and the community can see evidence of this focused direction.
- We want to be partners with the staff in positive change.
- We want to oversee the putting together of a first-rate program and first-rate facilities, making sure we continue to improve – never resting on our laurels.
- We want to perpetuate a legacy of positive culture as people come and go.

Roles and Responsibilities

The role of Trustees is to stay focused on the big picture while fulfilling five responsibilities in a series of job areas. These five responsibilities are:

- We set the direction.
- We establish the structure.
- We provide support.
- We ensure accountability.
- We act as community leaders.

We carry out these responsibilities in each of the following job areas:

- Setting the District's Direction
- Student Learning and Achievement
- Finance
- Facilities
- Human Resources
- Policy
- Judicial Review
- Collective Bargaining
- Community Relations and Advocacy

The Superintendent assists the Board in carrying out its responsibilities in each of the job areas and leads the staff toward the accomplishment of the agreed-upon District vision and goals.

Creating and Sustaining a Positive Governance Team Culture

Culture is the positive or negative atmosphere created by the way people in an organization treat each other. Teams have unwritten (implicit) or written (explicit) agreements about how they will behave with each other and others. These behavioral ground rules, often called norms, enable teams to build and maintain a positive culture or shift a negative one.

Governance Norms

In order to make meetings positive and productive experiences for all, we make the following collective commitments to each other.

- *We will start and end meetings on time, as published in the agendas.*
- *We will prepare for meetings by researching topics and asking questions in advance.*
- *We will trust the expertise of District employees in implementing the mission and board policy.*
- *We will treat everyone in a respectful and fair manner and be open-minded to all points of view.*
- *We will create an environment where communication is accessible and audible for all.*
- *We will collectively support the authority of the Board as a whole, not as individuals.*
- *We will affirm the voices of the public while maintaining the structure under the Brown Act.*

WE AGREE TO –

- Make a commitment to effective deliberation, each listening openly while everyone is allowed to express his or her point of view.
- Commit the time necessary to govern effectively. This means being there, being knowledgeable, participating, understanding the full scope of being a Board Member, and being willing to take on all the responsibilities involved.
- Be collaborative (this is the way we operate)!
- Maintain confidentiality (builds trust).
- Look upon history as lessons learned; focus on the present and the future.

AND – ABOVE ALL –

- Focus on students' best interests – on what's best for the students! This is what we do! And it is the touchstone that allows us to have our differences.

BOARD AND SUPERINTENDENT OPERATING PROCEDURES

Purpose:

The Board of Trustees is the educational policymaking body for the District. To meet the District's challenges effectively, the Board and Superintendent must function together as a leadership team. To ensure unity among team members, effective operating procedures and protocols must be in place.

The Board and Superintendent Will:

- Be dedicated to making all members of the team successful.
- Operate in an honorable and honest manner dedicated to the success of the students and staff of the District.
- Treat others and be treated with dignity and respect.

Board Members Will:

- Work with other Board Members and the Superintendent to become a team devoted to students.
- Focus on policymaking, planning, and evaluation for student success.
- Recognize that the Board makes decisions as a whole only at properly scheduled meetings and that individual members have no authority to take individual action in policy or District/Site administrative matters.
- Respond to complaints by referring the complainant to the Superintendent.
- Support decisions of the majority after honoring the right of individual members to express opposing viewpoints and vote their convictions.
- Attend regularly scheduled Board meetings unless a situation occurs that makes attendance impossible.
- Cooperate in scheduling special meetings and/or work sessions for planning and training purposes.
- Participate in establishing annual expectations and goals for the Superintendent.
- Participate in self-assessment of the Board's performance.
- Communicate one-on-one with the Superintendent when an individual concern arises so as not to allow a matter to fester.
- Recognize the individual role of constituents and special interest groups while understanding the importance of using one's best judgment to represent all members of the community.

- Represent the District, when possible, by attending community functions.

Superintendent Will:

- Work toward creating a team with the Board dedicated to students.
- Respect and acknowledge the Board's role in setting policy and overseeing the performance of the Superintendent.
- Work with the Board to establish a clear vision for the District.
- Prepare preliminary goals annually for the Board's consideration.
- Provide data to the Board Members so that data-driven decisions can be made.
- Distribute information fully and equally to all Board Members.
- Communicate with Board Members promptly and effectively.
- Inform the Board prior to critical information becoming public.
- Share requests for information with all Board Members.
- Distribute the Board agenda in a timely fashion and with enough time for Board study, and clarify information prior to scheduled meetings.
- Respect the confidentiality requirement of Board meeting closed sessions; keep all conversations taking place in closed session strictly confidential.
- Publicly introduce Board Members at any events Board Members attend.
- Treat all Board Members professionally.
- Communicate privately with individual Board Members to determine if concerns exist prior to a possible problem developing.
- Conduct a self-assessment prior to the Board's evaluation of the Superintendent's job performance.
- Complete the Board's self-assessment instruments for the Board's consideration.
- Keep the Board informed regarding issues and/or situations that could possibly concern parents, students, staff, or community.
- Bring to the attention of the Board Members matters that affect relationships.
- Visit school sites regularly.
- Represent the District in the community.
- Endeavor to delegate duties to the appropriate persons.

Board Governance Protocols

1. Leadership Responsibility and Roles of the Board

- 1.1. Board members carry authority only as the Board, not as individuals. Individuals can request action by bringing up a new idea, explaining their interest in a particular course of action, and working to get a Board majority to support moving in that direction. When a majority of the Board, sitting in a formal meeting, requests action, that request should be made in the context of the intended results (what is to be accomplished), not the methods used to achieve those results.

In order to be effective representatives of the Board and District, members will:

- Behave in a manner that reflects positively on the District.
- Refrain from obligating the Board and/or administration by actual speech or implication, unless authorized to do so by the Board.
- Represent the Board at various school events.
- Refer any concerns, questions, or comments to the Superintendent as specified in the protocol on Responding to Concerns.
- Reinforce with the community the key messages agreed upon by the Board.

1.2. Responsibilities of Individual Board Members:

- Attend all Board meetings, committee meetings and functions, such as special events.
- Be informed about the organization's mission, services, policies, and programs.
- Review agenda and supporting materials prior to Board and committee meetings.
- Serve on committee or task forces and offer to take on special assignments.
- Inform others about the District.
- Follow conflict-of-interest and confidentiality policies.
- Refrain from making special requests of the staff.
- Assist the Board in carrying out its fiduciary responsibilities, such as reviewing the annual budget and audit.

2. Board Meetings and the Agenda

- 2.1. Meetings of the Board are held in public **but are not open-forum town hall meetings**. Meetings will be conducted in such a way as to allow the public to provide input in the time allotted to ensure that multiple voices of the community inform Board deliberations; however, when the Board deliberates, it will be a time for the trustees to listen and learn from each other, taking public input into consideration without re-engaging the public.
- 2.2. Board meetings will generally be on the **Third Thursday** of each month. Each Board meeting will begin with staff reports followed by closed session followed by open session business, generally starting at 5:45 pm. The regular public meeting will begin at 5:45 pm. There will be no regular July meeting.
- 2.3. The design of the Board agenda will follow the historical structure utilized by the Board. The design of the agenda may only be altered with the approval of the Board.
- 2.4. Board members will review the information provided to them and be open to ongoing professional development and training.
- 2.5. The Superintendent, with the support of staff, will create each Board agenda. In advance of the preparation of the Board agenda, Board members may request items to be placed on the agenda. The Board president and the Superintendent will discuss the contents of the agenda and the process that will be followed at the meeting, in advance of the Board meeting.
- 2.6. The president will preside over meetings and move the meeting through public comment and the agenda. The Superintendents role will be to assist the president when called upon and to provide the staff report (sometimes through other staff members) portions of the agenda.
- 2.7. The Superintendent and Board believe that the need for information and/or clarification on agenda items is best accomplished by the submission of questions/requests for such ahead of meetings. This will allow for in-depth consideration of items without unduly lengthening the meeting time.

- 2.8. Board members will make every effort to submit, prior to the meeting, questions they intend to ask so that the Superintendent and district staff have the opportunity to prepare to answer Board members' questions at Board meetings.
- 2.9. When an individual Board member requests information, that information will be provided to all Board members. If unforeseen questions arise during the meeting, trustees will acknowledge their question or comment as spontaneous and that they understand that staff may not have the information on hand to answer the question.
- 2.10. Any request of the staff which will take more than 30 minutes to fulfill, must be made by the majority of the Board so as not to detract staff from focused efforts that are meant to move the District toward achieving the year's goals.
- 2.11. Individual Board members are expected to self-monitor compliance to Public Meeting laws, including limiting closed session to the legally appropriate agenda item(s).
- 2.12. **Public Participation**
- 2.12.1. Since the Public Meeting Law (Brown Act) expressly prohibits discussion leading to action from being conducted **unless agendized**, governance team members are strongly encouraged to refrain from engaging members of the public in dialogue about issues not on the agenda.
- 2.12.2. In general, citizens and residents wishing to "dialogue" with members should be encouraged to contact individual members and discuss issues of importance with them or the Superintendent as appropriate.
- 2.12.3. As a result of a comment under public communication, a member may ask the Superintendent to briefly comment for clarity or correction. The member may also ask that a matter be investigated, with or without a follow-up report to the Board.
- 2.12.4. If a governance team member feels compelled to speak to the issue, the member must first be recognized by the Board president. **The comments must be brief and only clarifying or correcting.** Any further discussion should be agendized.

2.13. Public Comment:

2.13.1. Time limits, generally 3 minutes per speaker, 20 minutes per subject will be imposed by the Board president. The Board president may rule on the appropriateness of a topic. If the topic would be more suitably addressed at a later time, the president may indicate the time and place when it should be presented.

2.14. During the portion of the meeting reserved for Board member Reports/Communications, Board members shall only provide information (i.e. activities or professional development they have attended as a Board member). They may request items to be placed on future agendas, but due to the Brown Act, they shall not make statements having an effect on pupils, employees, or services provided by the District. It is important that this time in the agenda not be used to engage in discussion on items not on the agenda or for partisan political statements.

2.15. The use of social media by Board members will be limited to personal topics not related to the school District except in the case where the Board member is reposting informational items published by the District and about the District, including District approved organizations such as Parent Teacher Association/Boosters, etc.

2.16. The governance team will strive for brevity in deliberations, keeping remarks brief and to the point so that all opinions can be expressed and meetings can be efficient. Addressing each agenda item the Board shall, normally, adhere to the following process:

- Input from the Community
- Staff Presentation/addressing questions from the Board
 - Staff members, when presenting items to the Board, are to provide appropriate back-up material for the Board to review prior to the Board meeting. If it is necessary to provide a presentation to the Board, presentations are to be limited to not more than 7 minutes, unless prior approval of the president is received.
- Board Discussion and Deliberation

2.17. Board members individually and collectively demonstrate confidentiality as appropriate and as outlined through the

mandates of the California Education Code, the Brown Act, and other compliance criteria established by law or legislation. Respecting the confidentiality of information maintains the Board's judicial review role.

- 2.18. The use of email and social communication is subject to the Public Meeting Law. The Superintendent shall forward questions and answers to all Board members. Board members, when responding, may not "reply to all."
- 2.19. The Board wishes to maintain a culture of professionalism, stay focused, and respect the need of trustees to be available to their families:
 - Electronic devices will be set for 'silent' or vibrate.
 - Trustees will be discreet in checking electronic devices.
- 2.20. The Board believes that when no legal reason exists of a conflict of interest, its members have a duty to vote on issues before them. If a Board member abstains, they will explain the rationale for doing so.
- 2.21. When a member abstains, his/her abstention shall not be counted for purposes of determining whether a majority of the membership of the Board has taken action.
 - 2.21.1. Abstentions are most appropriate in cases where there is a personal relationship between a litigant and a member (perception of bias), a decision that financially impacts the member or his or her immediate family (legal conflict), or a personal connection to the member that may bias a decision on discipline.
 - 2.21.2. When abstaining because there may be a perception of bias, the member is encouraged to so state.
 - 2.21.3. Where an actual legal conflict of interest exists, the member must publicly declare the conflict and recuse him or herself from voting at all.
- 2.22. Board members will model professional behavior by being polite and respectful of the points of view held by their fellow

governance team members. The governance team will address one another by their first name.

- 2.23. Each Board member respects the right of other Board members to vote in the minority position. In so doing, each Board member agrees, as a courtesy to the team, to explain the reason for their minority vote, either during deliberation or after casting the vote.
- 2.24. Parliamentary procedures are to be utilized as a guide to ensure for the most effective and efficient Board meeting possible. Accordingly, the Board utilizes Rosenberg's parliamentary procedures as its guide to managing the agenda of each Board meeting.
- 2.25. Upon the request of an individual Board member, a roll call vote will be provided.
- 2.26. The protocol for recording the votes of the individual Board members shall follow the rotation established by the Board.
- 2.27. The Governing Board recognizes the importance of developing a system of internal control procedures in order to help fulfill its obligation to monitor and safeguard district resources and to ensure that invoices are paid expeditiously. The warrant process protocol is that warrant list will be placed on the consent calendar for approval. The warrants will always be available and attached as back-up at the time of posting of the agenda.
- 2.28. As a general practice, on any non-routine expense in excess of \$50,000, an email will be sent to the Board to ensure there are no objections to the expense.

2.29. Decisions of the Board

- 2.29.1. Governance team members are reminded that policy and decisions reserved to the Board must be made as a Board. Except where otherwise indicated in the Education or Government Codes, a majority consists of 3 of 5 members of the Board voting for an item. Once the decision has been made, it becomes the decision of "the Board."
- 2.29.2. Under the concept of majority rule, each member is compelled to support the successful implementation of a policy

decision, program, or procedure even when he or she does not agree with the decision.

2.29.3. If a member of the governance team cannot support the decision of the Board because it offends a moral/personal code, the member is expected, at a minimum, to refrain from undermining the decision or directive.

2.30. Whenever Board members are appointed or elected to serve on the Board, the Superintendent shall administer the Oath of Office at a meeting of the Board.

2.31. Chart of Policy Revision Process- To be addressed at a future Board Meeting.

Step 1 - District receives policy update packet from CSBA

Step 2 – Administrative assistant distributes policies for Superintendent review and comments

Step 3 - Superintendent reviews updated recommended policy changes, Superintendent provides to the Board at Board meeting 1, in typed form, appropriate comments and edits. The backup information will include both the original policy and the proposed updated policy.

Step 4 - Board meeting 1 -The original packet of updated policies, with type written comments from the Superintendent, is placed on the Board agenda (Board meeting 1), under Reports and Information, and is considered as first reading by the Board.

Step 5 – If a Board member or community member would like to discuss one or more of the policies provided, they will request specific said policies be pulled for discussion at the next Board meeting (Board meeting 2) and placed under the Action section of the agenda. These policies presented to the Board, on which they have no concerns or questions, will be placed under the Consent agenda (second reading and for approval) at the next Board meeting (Board meeting 2) for action.

Step 6 – The policies requested by individual Board member to be discussed shall be placed under the Action section of the Board agenda (second reading and approval). Discussion will take place prior to a motion to approve said policies.

3. The Board's Role and Relationship with the Staff and Community

3.1. **Rationale:** Board members want to be responsive to the community and consistent in their response. But we recognize that individual Board members do not have the legal authority to resolve issues and complaints, as stated in BB 9200, Limits of Board Member Authority. Therefore, when a Board member is approached by a community or staff member with an issues or concern, he/she will:

3.1.1. **Receive** – Listen without interruption and without preparing a response to the person's issues or concerns.

3.1.2. **Recuse** – When the issue is one that may come before the Board in our role as a judicial/appeals body (such as personnel and expulsion hearings). In which case, Board members will explain to the constituent that they are unable to hear any information on that topic. Listening further would require a Board member to recuse him/herself when the item comes before the Board, much the same way that a juror would be dismissed from a court proceeding if he/she heard evidence about a case in advance and outside the courtroom. Remind the constituent of the importance of your presence at the hearing.

3.1.3. **Repeat** – If it is appropriate for us to listen to the concern, we will paraphrase or ask a clarifying question to ensure understanding of what has been said.

3.1.4. **Request** – Ask what the person sees as the solution to the problem or concern. Ask what they would have us do with the information they have given us.

3.1.5. **Review** – The conversation (and next steps, if any).

3.1.6. **Redirect** – Put the person back into the system at the appropriate place.

3.1.7. **Report** – Notify the Superintendent of the conversation so that he has the full picture and can follow through as appropriate and/or necessary.

3.2. Board members will be actively involved in the District through observations and individual stakeholder engagement. The involvement of individual Board members on committees shall only

be on external committees and by official appointment by the Board. (An example of a Board committee would be a 2+2+2 committee with the city and school district.)

3.3. When interacting with the public and their constituents, Board members will hold to the highest level of professional and ethical conduct, including emphasizing the positive aspects of the District.

3.4. When individually visiting schools or departments in your capacity as a Board member, as a professional courtesy, Board members are encouraged to notify the Superintendent that they will be visiting a school or department, and may provide input to the Superintendent on issues or concerns that may arise from such a visit.

At no time, while visiting schools, shall a member make promises, either overt or implied, interfere with the administration, or involve him or herself in personnel issues, student records, or union activities.

To assist in this matter, the Superintendent will ensure that principals and teachers know that a teacher does not need to interrupt his/her lesson when a visitor is in his/her classroom.

3.5. Board members shall not request any information from staff beyond that which would be provided to any regular community member. Staff members are directed to relay requests from Board members to their supervisor to ensure that appropriate information is provided to all Board members.

Management staff are directed to relay requests from Board members to the Superintendent to ensure that appropriate information is provided to all Board members.

This protocol does not imply a censoring of any private and informal conversations.

4. The Board's Role in Collective Bargaining

4.1. Board members will be actively involved in the collective bargaining process to ensure that the District is represented well by those selected to negotiate on behalf of the Board and the community. The involvement of the Board will be to:

- Ensure the ethical, fiscal and educational goals of the community are represented in the actions taken throughout the collective bargaining process;
- Participate by providing direction and guidance to those selected to represent the Board (District Negotiation Team). Board members do not attend at-the-table negotiations. And the Board believes that the collective bargaining process shall be as transparent as possible;
- Establish the bargaining approach to be utilized by its negotiation team;
- Set the District's collective bargaining parameters for its negotiation team;
- Expect, as the representative of the Board, that the Superintendent will ensure that the Board, collectively and individually, is informed on the issues and strategies implemented within the collective bargaining process.
- The Superintendent is the collective bargaining spokesperson for the Board.

5. The Board's Relationship with the Superintendent

- 5.1. The Board will commit to work through and with the Superintendent on issues regarding the running of the District. The Superintendent will inform the Board as soon as possible of:
- Serious safety concerns
 - Serious disciplinary action
 - Serious/unexpected personnel changes or disciplinary issues
 - Serious illness or death of a student or a staff member
 - Legal or liability concerns
 - Notable achievements
 - Anytime law enforcement or fire (for a fire) is on a site during business hours for an emergency.
 - When a student is missing from a school site or event.
 - Burglary of District Property

In all matters, the Board and Superintendent are expected to protect confidential information.

- 5.2. It is the Superintendent's responsibility to organize the staff in the manner that best serves the needs of the District. As a professional courtesy, the Superintendent shall provide appropriate notice to the Board in advance of action being taken.
- 5.3. As the norm, the Superintendent speaks on behalf of the Board. The Board president is authorized to speak on behalf of the Board, when necessary.
- 5.4. The Superintendent will inform the Board when media contacts the Superintendent.
- 5.5. The Board recognizes the success of the Superintendent is critical to the success of the students and the District. As such, the Board believes the Superintendent should have an experienced professional mentor/advisor who is not affiliated with the District.
- 5.6. All conflicts between the Superintendent and the Board will be handled in closed session, with the Superintendent being in attendance, when appropriate and necessary.

Conflicts between individual Board members and/or the Superintendent will be addressed privately between those who hold the conflict and will not involve other members of the Board or the public (community, staff, media, etc.).

- 5.7. The Board commits to complete an annual evaluation of the Superintendent. The Board will set aside at least one special meeting in October for the purpose of completing the annual evaluation of the Superintendent. In consultation with the Superintendent, the evaluation process and associated documents will be developed and approved by the Board, not later than the first Board meeting in November.
- 5.8. The evaluation process and instrument is designed to bring about the collective view of the Board. Thus, the evaluation will reflect the majority view of the Board as a whole. To better attain this majority view, the Board will work with a professional from outside the District to facilitate the evaluation process and the composing of the Superintendent's evaluation.

6. The Ongoing Implementation of Board Approved Protocols

6.1. New Board Members (Elected or Appointed)

An administrative orientation by the Superintendent and senior staff will be provided to new members of the Board. Training may be provided by county and state organizations, consultants, or led by staff. The training shall, whenever possible, take place prior to the first Board meeting of the new Board member.

The orientation is intended to be a conversation and overview of the things members need to know immediately. Questions will be answered, and the Board meeting structure, Superintendent contract, Superintendent objectives, Board policies, an overview of the services and programs, and the major challenges being faced will be outlined and discussed.

Each orientation may be slightly different depending upon the needs and interests of the incoming members and the major issues before the Board.

- 6.2. Within 90 days of the election/appointment of a new Board member or appointment of a new Superintendent, a study session of the whole Board will be held for the purpose of review/updating the governance protocols of the Board.

Upon the request of two or more Board members, a special study session will be called for the purpose of reviewing/updating of the governance protocols of the Board.

7. Notice of Violation

- 7.1. What do we do when someone violates one of the protocols?

7.1.1. Principles/Assumptions

- We should expect that we will make mistakes.
- Self-monitoring our own behavior can be very difficult.
- Behavior in conflict with agreements erodes trust.
- Behavior that is not challenged is condoned.
- Confronting another team member can:
 - Be difficult. If done poorly, it can be damaging.

- If done correctly, it demonstrates that the Board is a highly functional team!

THE CORNING UNION HIGH SCHOOL DISTRICT

and the

Corning Union High School CAL-ESP CTA

Agree to the following:

- 1) The term of the successor collective bargaining agreement shall be July 1, 2024 through June 30, 2027. For the first year of this agreement (2024-25), both parties shall be entitled to four contract openers in addition to compensation. The following years will allow for openers according to the contract (three openers for each party per year).
- 2) Terms of this agreement are effective July 1, 2023 and apply only to those employed with the District at the time of ratification.
- 3) This agreement shall close bargaining for the 2023-24 school year.
- 4) A 10.19% increase will be applied to the classified salary schedule effective 7/1/23. This increase is being applied per the formula negotiated between the District and the Unit in 2021-22.
- 5) Article 8: Stipends

- a) Change 8.1.2 so it now reads:

8.1.2 Transportation Stipend

A. ~~Criteria for transportation stipend:~~ Any Classified Unit member who possesses a valid Class B license with passenger endorsement, DMV license, and a school bus certificate (CHP DL 45) and completes six (6) months of continuous District Employment shall receive a one time \$1,500 stipend.

B. Current District Employees completing 8.1.2 (A) Shall receive a one time \$1,000 stipend.

C. ~~Bargaining Classified Unit Members currently employed in a bus driver or bus driver sub position will receive both stipends once (On the next full pay period following ratification by the CUHSD School Board).~~

- 6) Article 11

- a) Remove 11.2.1 (f)

- b) Add "sibling" to 11.4.2 so it now reads:

i) "Member of the "immediate family" is defined as the spouse, registered domestic partner, child, parent, sibling, step-parent, grandparent, grandchild, step-child, mother-in-law, father-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law, aunt, uncle, niece, or nephew of the employee or any person for whom the employee has legal guardianship."

- 7) Article 19

- a) Remove entire current article and replace with the following:

19.1 Unit members shall not be required to work under unsafe or hazardous conditions.

19.2 Upon verification that a condition is unsafe or hazardous, the District shall work with the appropriate entity to correct the issue.

19.3 *The District agrees to furnish safety equipment required by local, state, and federal statutes applicable to school employment. Each unit member shall be required to utilize all safety equipment and follow all safety procedures specified by the District.*

19.4 *A unit member may make a request to his/her supervisor for training necessary for the safe execution of his/her job duties. If the request is denied by the supervisor, the unit member may appeal to the Superintendent.*

19.5 *A unit member shall be entitled to exercise force that is reasonable and necessary to quell a disturbance threatening physical injury to persons or damage to property, for purposes of self-defense, or to obtain possession of weapons or other dangerous objects within the control of a student. A unit member shall not inflict or cause to include corporal punishment upon a student.*

19.6 *A safety committee, which shall meet quarterly, shall be formed and composed of two (2) members appointed by the District and two (2) members appointed by the Association, and other certificated District employees as appropriate. Pursuant to SB 98, the committee shall make recommendations to the District concerning improvements in health, safety, sanitation, and working conditions as it relates to safety.*

8) Article 20

a) Add as new "20.5"

- i) The District will provide paraeducators and Intensive Behavior Interventionists (IBI's), as part of their 182 day assignment, a work day prior to the start of each school year for training and orientation to new students. For mid-year hires, paraeducators and IBI's will receive one day of training with administrative, certificated, and/or classified staff prior to beginning independent work with students. Bargaining unit members other than IBI's and paraeducators will receive appropriate training for their position from their direct supervisor or other employees in the department. This training may include hands-on instruction, job shadowing, online training, etc.

9) Article 21

a) Change 21.2.1.3 to read as follows:

- i) High School District Vehicles and Drivers are scheduled unless:

- (1) October through March regardless of weather, bus trips to Lassen High School and Yreka High School
- (2) Availability- No High School Bus or Driver Available
- (3) Vans are being driven by high school coaches or advisors
- ~~(4) Use High School Bus if possible when an Elementary driver is being used.~~

10) Article 24.2

- a) Change due date for openers to "May 15".

11) Appendix H - Update Appendix H to reflect the following terms:

First Classified Employee on List shall be the Lead Maintenance/Grounds Employee

Stipend for being on call during non-work hours: \$1,000 annual stipend

The employee will also receive hourly pay for each response (minimum pay equals 2 hours per call out)

Second Classified Employee on List shall be the Lead Custodian

Stipend for being on call during non-work hours: \$750 annual stipend

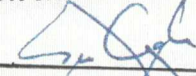
The employee will also receive hourly pay for each response (minimum pay equals 2 hours per call out)

Third Classified Employee on List shall be the HVAC/Electrician

Stipend for being on call during non-work hours: \$500 annual stipend

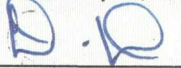
The employee will also receive hourly pay for each response (minimum pay equals 2 hours per call out)

FOR THE DISTRICT

 12/7/23

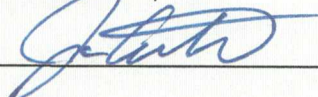
Jared Caylor, Superintendent

Date

 12.07.23

Diana Davisson, CBO

Date

 12/7/23

Jason Armstrong, CUHS Principal

Date

 12/7/23

Cassie Riddle, HR Coordinator

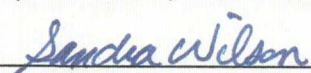
Date

FOR THE BARGAINING UNIT:

 12.7.23

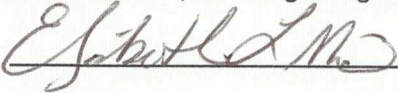
Myndee Albers, CUHS ESP President

Date

 12-7-23


Sandra Wilson, ESP Bargaining Team

Date

 12/7/23

Elizabeth Morris, ESP Bargaining Team

Date

 12/7/23

Doug Verner, ESP Bargaining Team

Date

ESP CLASSIFIED 2023/24

Step > Range	1	2	3	4	5	6	7	8,9,10	11,12,13	14,15,16	17,18,19	20	21	
1														
2														
3														
4														
5														
6														
7	16.90	17.41	17.93	18.47	19.02	19.60	20.18	20.79	21.41	22.05	22.72	23.40	24.10	Food Service Worker I, Child Care Asst, CMUG
8	17.34	17.86	18.40	18.95	19.52	20.11	20.71	21.33	21.97	22.63	23.31	24.01	24.73	
9	17.80	18.33	18.88	19.45	20.03	20.63	21.25	21.89	22.54	23.22	23.92	24.63	25.37	
10	18.24	18.79	19.35	19.94	20.53	21.15	21.78	23.09	24.48	25.94	27.50	29.15	29.73	Food Service Worker II
11	18.70	19.26	19.84	20.43	21.05	21.68	22.33	23.67	25.09	26.59	28.19	29.88	30.48	
12	19.17	19.74	20.33	20.94	21.57	22.22	22.89	24.26	25.72	27.26	28.89	30.63	31.24	Custodian/Maintenance I
13	19.65	20.24	20.84	21.47	22.11	22.78	23.46	24.87	26.36	27.94	29.62	31.39	32.02	Library Tech, Career Tech, Paraprofessor I, FS Lead
14	20.14	20.74	21.36	22.00	22.66	23.34	24.05	25.49	27.02	28.64	30.36	32.18	32.82	
15	20.64	21.26	21.90	22.55	23.23	23.93	24.65	26.13	27.69	29.35	31.12	32.98	33.64	Custodian/Maintenance II, Grounds/Maintenance I, Paraprofessor II, Campus Supervisor
16	21.16	21.79	22.45	23.12	23.81	24.53	25.26	26.78	28.38	30.09	31.89	33.81	34.48	Admin Asst Maintenance, Attendance, Adult Ed Student Service Tech.
17	21.69	22.34	23.01	23.70	24.41	25.14	25.89	27.45	29.09	30.84	32.69	34.65	35.35	Night Lead Custodian/Maintenance
18	22.23	22.89	23.58	24.29	25.02	25.77	26.54	28.13	29.82	31.61	33.51	35.52	36.23	Grounds/Maintenance II, Maintenance Worker I, CTE Community Liaison, Copy Center Tech.
19	22.78	23.47	24.17	24.90	25.64	26.41	27.20	28.84	30.57	32.40	34.35	36.41	37.13	
20	23.35	24.05	24.78	25.52	26.28	27.07	27.89	29.56	31.33	33.21	35.20	37.32	38.06	Health Aide, Admin Asst ASB/Princ Sec, Registrar, School Farm Maintenance, Alt. Ed. Asst.,
21	23.94	24.66	25.39	26.16	26.94	27.75	28.58	30.30	32.11	34.04	36.08	38.25	39.01	Bus Drivers
22	24.54	25.27	26.03	26.81	27.61	28.44	29.30	31.05	32.92	34.89	36.99	39.21	39.99	
23	25.15	25.90	26.68	27.48	28.31	29.15	30.03	31.83	33.74	35.77	37.91	40.19	40.99	HVAC/Electrician
24	25.78	26.55	27.35	28.17	29.01	29.88	30.78	32.63	34.58	36.66	38.86	41.19	42.01	Intensive Behavior Interventionist(II), SPED Data Technician, College/ Career Readiness Tech.
25	26.42	27.21	28.03	28.87	29.74	30.63	31.55	33.44	35.45	37.58	39.83	42.22	43.06	District Testing Assistant
26	27.08	27.90	28.73	29.59	30.48	31.40	32.34	34.28	36.34	38.52	40.83	43.28	44.14	
27	27.76	28.59	29.45	30.33	31.24	32.18	33.15	35.14	37.24	39.48	41.85	44.36	45.24	
28	28.45	29.31	30.19	31.09	32.02	32.99	33.98	36.01	38.17	40.46	42.89	45.47	46.38	
29	29.17	30.04	30.94	31.87	32.83	33.81	34.82	36.91	39.13	41.48	43.97	46.60	47.54	
30	29.89	30.79	31.71	32.67	33.65	34.66	35.70	37.84	40.11	42.51	45.06	47.77	48.72	Head Mechanic, Lead Main/Grounds, Lead Custodian, Lead Transportation, HVAC/Electrician
31	30.64	31.56	32.51	33.48	34.49	35.52	36.59	38.78	41.11	43.58	46.19	48.96	49.94	
32	31.41	32.35	33.32	34.32	35.35	36.41	37.50	39.75	42.14	44.67	47.35	50.19	51.19	
33	32.19	33.16	34.15	35.18	36.23	37.32	38.44	40.75	43.19	45.78	48.53	51.44	52.47	
34	33.00	33.99	35.01	36.06	37.14	38.25	39.40	41.76	44.27	46.93	49.74	52.73	53.78	
35	33.82	34.84	35.88	36.96	38.07	39.21	40.39	42.81	45.38	48.10	50.99	54.05	55.13	
36	34.67	35.71	36.78	37.88	39.02	40.19	41.40	43.88	46.51	49.30	52.26	55.40	56.50	Tech Support Specialist
37	35.53	36.60	37.70	38.83	39.99	41.19	42.43	44.98	47.67	50.54	53.57	56.78	57.92	
38	36.42	37.52	38.64	39.80	40.99	42.22	43.49	46.10	48.87	51.80	54.91	58.20	59.36	
39	37.33	38.45	39.61	40.80	42.02	43.28	44.58	47.25	50.09	53.09	56.28	59.66	60.85	
40	38.27	39.42	40.60	41.82	43.07	44.36	45.69	48.43	51.34	54.42	57.69	61.15	62.37	