

**BOARD OF TRUSTEES  
BOARD MEETING AGENDA  
December 11, 2023 6:00 pm  
Ridgewood Commons  
2060 Ridgewood Drive Cutten, CA 95503**

**1.0 CALL TO ORDER/FLAG SALUTE**

**2.0 CONSENT AGENDA**

- 2.1 Approval of Minutes – November 13, 2023
- 2.2 Approval of Warrants and Payroll
- 2.3 Annual Review of Board Policies
- 2.4 Approval of Interdistrict Attendance Agreement for 2024-25
- 2.5 Approval of Leave of Absence for Certificated Employee

**3.0 VISITOR COMMENTS ON NON-AGENDA ITEMS**

The Board reserves the right to limit speakers to three minutes only. The Board may comment but cannot take action at this time. The Board President may refer the matter to the Superintendent for review, if appropriate.

**4.0 PUBLIC COMMENT ON CLOSED SESSION ITEM**

**5.0 CLOSED SESSION**

With respect to every item of business to be discussed in closed session:

- 5.1 *CONFERENCE WITH LABOR NEGOTIATOR (GC § 54957.6)*  
*Agency Negotiator: Becky MacQuarrie*  
*Name of organization representing employees: Humboldt Bay Teachers Association*

**6.0 RECONVENE TO OPEN SESSION**

Report of Action Taken

**7.0 REPORTS**

- 7.1 Cutten Ridgewood PTA Report
- 7.2 School Site Council Report
- 7.3 Principals' Report
- 7.4 HBTA Report
- 7.5 Update on Current Enrollment
- 7.6 LCAP

**8.0 INFORMATION / POSSIBLE ACTION ITEMS**

- 8.1 Discussion/Consider Approval of 2024 School Board Organization – Officers, Meeting Dates, Times.
- 8.2 Discussion/Consider Approval of Certification of First Interim Report
- 8.3 Discussion/Consider Approval of MOU Humboldt Del Norte Independent Practices Association; \$2,000.

- 8.4 Discussion/Consider Approval of BESC Project Agreement to Replace the Cutten Staff Room Heater, \$14, 743.00.
- 8.5 Discussion/consider Approval of Ridgewood ASP Room Roof; approximately \$8,000.
- 8.6 Discussion/Consider Approval of BESC CESD Heating and Ventilation Project-Phase 3 Change Order #CO-001:Electrical System Modifications; \$352,598.00 (Value of original contract \$347,236.00 plus \$352,598.00= total \$699,834.00) and Amendment.
- 8.7 Discussion/Consider Approval of Bus Driver Training Incentive Program, and a 5.5 hour/5 day a week. 180 day contract Bus Driver/Custodial/Maintenance position.
- 8.8 Consider Approval of After School Director; 220 day contract, Updated Salary Schedule.
- 8.9 Discussion/Consider Approval of Afterschool Drama Program; Art and Music Grant Funds-hire 2-3 Part-time Positions (Positions, Stipends or Contractors) for the Program.
- 8.10 Discussion/Approval ELOP-Funding: Purchase of a Modular and Temporary Family Payment Waivers for the Remaining 2023-24 School Year.

**9.0 SUPERINTENDENT REPORT**

**10.0 BOARD MEMBER COMMENTS / COMMUNICATION**

**11.0 ADJOURNMENT**

NOTICE: Any writing, not exempt from public disclosure under Government Code Section 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22, which is distributed to all or a majority of the members of the governing board by any person in connection with a matter subject to discussion or consideration at an open meeting of the board is available for public inspection at Ridgewood School, 2060 Ridgewood Drive, Eureka



# Cutten School District

4182 Walnut Drive,  
Eureka, CA 95503  
(707) 441-3900 • Fax (707) 441-3906

Superintendent/Principal  
Becky MacQuarrie, EdD

## CUTTEN BOARD OF TRUSTEES

### BOARD MEETING Minutes

November 13, 2022 6:00 pm

Ridgewood Commons  
2060 Ridgewood Drive  
Eureka, CA 95503

**1.0 CALL TO ORDER/FLAG SALUTE-** Meeting called to order at 6:02pm. Board Members in attendance: Dennis Reinholtsen, Mary DeWald, Becky Reece, and Beth Johnson.

**2.0 CONSENT AGENDA-** Consent to agenda by Becky Reece and seconded by Mary DeWald. Motion carried 4-0.

2.1 Approval of Minutes –10-9-23

2.2 Approval of Warrants and Payroll

2.3 Approval of Leave of Absence for Certificated Employee

Lindsey Watkins will be going on maternity leave starting in February. We have a sub who has been working with us for a while named Emily Landheer that will take over her class, but she has a credential in art, so we will have to get a waiver for her to sub the 73 days. It will be on a board agenda as we get closer to February.

**3.0 VISITOR COMMENTS ON NON-AGENDA ITEMS-** None

The Board reserves the right to limit speakers to three minutes only. The Board may comment, but cannot take action at this time. The Board President may refer the matter to the Superintendent for review, if appropriate.

## 4.0 REPORTS

4.1 Cutten Ridgewood PTA Report- Holiday breakfast happening December 2nd at moose lodge. \$14 for family to attend.

4.2 School Site Council Report- In May we will have a beautification day at both sites. Multi-purpose room will be used afterwards for a movie.

4.3 HBTA Report- Conferences went great. Nov 1st PD training after Halloween was great. The Halloween parade had a great turnout as well.

4.4 Principal's Report- Great shakeout Oct 16th went great at both sites. Red Ribbon week was filled with fun. Picture retakes Nov 16th. Student council is up and running now. Leadership is working on a math survey. TK playground to be set up by winter break.

4.5 2022-2023 Student Enrollment Report-we gained 5 students-yeah!- December open enrollment is happening.

4.6 LCAP-Surveys going out during math night to start working on goals etc.

## 5.0 INFORMATION / POSSIBLE ACTION ITEMS

5.1 Consider Approval of \$500 for Professional Development to Certificated Employees- 1 time per year per teacher clarified. Motioned by Mary DeWald seconded by Becky Reece. Motion carried 4-0.

5.2 Discussion/Consider Approval Tree Removal (Primrose) \$6000 and Donation/Sale of Firewood- Motioned by Becky Reece seconded by Dennis Reinholtsen . Motion carried 4-0.

5.3 Preliminary Pupil Summary Results for the 2022-23 Administration of the California Assessment of Student Performance and Progress (CAASPP) for English Language Arts and Math and Local Indicators- Decrease in both of these test sections.

5.4 Discussion ELOP Funding, Afterschool & Summer School Program- Budget to be reviewed and plan afterschool possible changes.



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- 5.5 Discussion Art and Music in Schools Funding-Proposition 28- New funding for possible drama teacher, or look at buying instruments for music as suggested by Dennis Reinholtsen.
- 5.6 Bond & BESC Project Updates- Fire line to be moved, waiting on BESC to order supplies. Front Ridgewood gate to be fixed. Spending down bond funds to complete projects and not roll forward another year.

6.0 **SUPERINTENDENT REPORT-** Professional development training for ASP on PBIS.

7.0

8.0 **BOARD MEMBER COMMENTS / COMMUNICATION-** Mary DeWald updated on the girls Cutten team beating Jacoby Creek which was a good accomplishment.

9.0 **PUBLIC COMMENT ON CLOSED SESSION ITEM-** Mike sent email to board members, on how many lowered health plans and how the reserve is higher than was expected. District is saving money due to members lowering health plans which is a huge pro for the district as per Mike.

10.0 **CLOSED SESSION-** Began at 7:22pm. Closed session began at 7:24 pm

With respect to every item of business to be discussed in closed session:

9.1 *CONFERENCE WITH LABOR NEGOTIATOR (GC § 54957.6)*

*Agency Negotiator: Becky MacQuarrie*

*Name of organization representing employees: Humboldt Bay Teachers Association.*

10.0 **RECONVENE TO OPEN SESSION-** Closed session ended at 8:04pm. Nothing to report. Ongoing discussion.

11.0 **ADJOURNMENT-** Meeting adjourned at 8:05pm

NOTICE: Any writing, not exempt from public disclosure under Government Code Section 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22, which is distributed to all or a majority of the members of the governing board by any person in connection with a matter subject to discussion or consideration at an open meeting of the board is available for public inspection at Ridgewood School, 2060 Ridgewood Drive, Eureka.

**Checks Dated 11/01/2023 through 11/30/2023**

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
3000220982	11/02/2023	(HARRIS) SHAFER'S ACE HARDWARE	01-4374		117.95
3000220983	11/02/2023	AT&T CALNET 2	21-5800		14,181.74
3000220984	11/02/2023	CA DEPT OF TAX & FEE ADMINISTR	01-5884		3.00
3000220985	11/02/2023	ERIK MENDES	01-5800		206.25
3000220986	11/02/2023	MISSION LINEN SUPPLY	01-5550	676.80	
			01-5881	10.02	686.82
3000220987	11/02/2023	P G & E	01-5520		34.64
3000220988	11/02/2023	US CELLULAR	01-5909		47.82
3000220989	11/02/2023	REVOLVING CASH FUND	01-5950	68.31	
			13-4710	806.20	874.51
3000220990	11/02/2023	ADVANCED SECURITY SYSTEM	01-5804		180.00
3000220991	11/02/2023	CLENDENEN'S CIDER WORKS	13-4310		220.00
3000220992	11/02/2023	CRYSTAL CREAMERY	13-4711		3,888.30
3000220993	11/02/2023	FRANZ FAMILY BAKERY	13-4710		383.04
3000220994	11/02/2023	Imagine Learning LLC	01-5884		1,750.00
3000220995	11/02/2023	STAPLES ADVANTAGE	01-4310		3,701.36
3000220996	11/02/2023	SYSCO SACRAMENTO	13-4396	2,733.23	
			13-4710	18,246.16	
			13-5623	121.70	21,101.09
3000220997	11/02/2023	Goodman, Kimberly A	01-4310		59.15
3000220998	11/02/2023	Hassler, Jeannette R	01-4310		53.66
3000220999	11/02/2023	Rutter, Darcie R	01-4391		66.67
3000221000	11/02/2023	Schiller, Krista	01-4310		135.00
3000221001	11/02/2023	Sligh, Annette M	01-4393		86.20
3000221002	11/02/2023	Hassler, Jeannette R	01-4310	1,500.00	
			01-5800	95.00	1,595.00
3000221701	11/15/2023	Arenivaz, Alanzo	13-4710		62.72
3000221702	11/15/2023	AT&T CALNET 2	01-5909		313.33
3000221703	11/15/2023	CRYSTAL SPRINGS BOTTLED WATER	01-5531	63.00	
			01-5623	14.00	77.00
3000221704	11/15/2023	Department of General Serv/Off ice of Fiscal Serv	01-6250		16,681.12
3000221705	11/15/2023	Fenton Construction Services	01-5800	40,816.79	
			21-5800	8,581.20	49,397.99
3000221706	11/15/2023	Hinrichs, Danielle G	01-4310		72.53
3000221707	11/15/2023	HUMB COMMUNITY SERVICES DIST	01-5530		2,408.54
3000221708	11/15/2023	HUMBOLDT CO PUBLIC HEALTH	01-5819		50.00
3000221709	11/15/2023	HUMBOLDT COUNTY DEPT OF HEALTH	13-5800		500.00
3000221710	11/15/2023	JOHNSON'S MOBILE RENTALS	21-5800		145.46
3000221711	11/15/2023	McKinleyville Glass Co.	01-5631		450.00
3000221712	11/15/2023	MENDES SUPPLY COMPANY	01-4374		6,687.75
3000221713	11/15/2023	Morgan, Aubriana	01-4310		29.23
3000221714	11/15/2023	P G & E	01-5511	32.62	
			01-5520	3,604.07	3,636.69

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



**Checks Dated 11/01/2023 through 11/30/2023**

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
3000221715	11/15/2023	Park Associates Inc	01-6400		23,349.49
3000221716	11/15/2023	SHN CONSULTING ENGINEERS	21-5800		427.50
3000221717	11/15/2023	Standish, Christina J	01-4310	26.62	
			01-5201	43.56	70.18
3000221718	11/15/2023	STAPLES ADVANTAGE	01-4310		815.26
3000221719	11/15/2023	STUDIO W ARCHITECTS	01-6250		864.39
3000221720	11/15/2023	U.S. BANK	01-4210	4,484.20	
			01-4310	1,193.42	
			01-4391	274.76	
			01-5300	1,750.00	7,702.38
3000221721	11/15/2023	U.S. BANK EQUIPMENT FINANCE	01-5637		1,596.00
3000221722	11/15/2023	Ubeo West,LLC	01-5637		1,049.72
3000221723	11/15/2023	VALLEY PACIFIC PETROLEUM SVCS	01-4364	175.60	
			01-4365	794.75	970.35
3000221724	11/15/2023	Verizon Wireless	01-5921		790.52
3000222040	11/16/2023	Luciani, Ashly C	01-4310		28.97
3000222041	11/16/2023	MacQuarrie, Becky L	01-4393		41.80
3000222761	11/20/2023	U.S. BANK	01-5210	463.50	
			01-5950	202.23	
			13-4710	969.37	1,635.10
3000223429	11/30/2023	ADVANCED SECURITY SYSTEM	01-5804		198.48
3000223430	11/30/2023	CALIFORNIA DEPARTMENT OF ED	13-4710		70.20
3000223431	11/30/2023	CLENDENEN'S CIDER WORKS	13-4310		220.00
3000223432	11/30/2023	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5861		111.00
3000223433	11/30/2023	ENERGY RESOURCES CONSERVATION AND DEVELOPMENT COMMISSION	01-7439		5,962.93
3000223434	11/30/2023	Haley Davis	01-5800		1,350.00
3000223435	11/30/2023	HUMBOLDT WASTE MGMT. AUTHORITY	01-5560		85.86
3000223436	11/30/2023	MAPLES SERVICE	01-5635		2,584.43
3000223437	11/30/2023	P G & E	01-5511	754.10	
			01-5520	34.86	788.96
3000223438	11/30/2023	PACIFIC PAPER COMPANY	01-4351		20.23
3000223439	11/30/2023	SECURITY LOCK & ALARM	01-5804		134.65
3000223440	11/30/2023	SONOMA COUNTY OFFICE OF ED	01-5800		7,000.00
3000223441	11/30/2023	STAPLES ADVANTAGE	01-4310		31.99
3000223442	11/30/2023	STEWART TELECOMMUNICATIONS	01-5800		132.00
<b>Total Number of Checks</b>			<b>62</b>		<b>187,916.95</b>

**Fund Recap**

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	51	136,360.13
13	CAFETERIA FUND	10	28,220.92
21	BUILDING FUND	4	23,335.90

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



**Checks Dated 11/01/2023 through 11/30/2023**

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
		Total Number of Checks	62	187,916.95	
		Less Unpaid Tax Liability		.00	
		<b>Net (Check Amount)</b>		<b>187,916.95</b>	

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



Pay01a

Payroll Summary by Org

Pay Date 12/31/2079

Fiscal Year 2023/24

EARNINGS by Earnings Code	Income	Adjustments	TAXES	Employee	Employer	Total	Subject Grosses
Regular	975.00		Federal Withholding				975.00
			State Withholding				975.00
			Medicare	14.14	14.14	28.28	975.00
			SUI		.49	.49	975.00
			Workers' Comp		26.98	26.98	975.00
<b>TOTAL</b>	<b>975.00</b>		<b>SUBTOTAL</b>	<b>14.14</b>	<b>41.61</b>	<b>55.75</b>	

EARNINGS by Group	Income	Adjustments	REDUCTIONS	Employee	Employer	Total	Subject Grosses
Substitutes	975.00						
<b>TOTAL</b>	<b>975.00</b>		<b>SUBTOTAL</b>			<b>.00</b>	

EARNINGS	Person Type	Female Employees	DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Certificated	1	1					
<b>TOTAL</b>	<b>1</b>	<b>1</b>	<b>SUBTOTAL</b>			<b>.00</b>	
			<b>TOTALS</b>	<b>14.14</b>	<b>41.61</b>	<b>55.75</b>	

Vendor Checks	Cancel/Reissue for Process Date 12/31/2079
Vendor Checks	
Vendor Liabilities	

BALANCING DATA	NET
Gross Earnings	960.86
District Liability	41.61
<b>1,016.61</b>	<b>1,016.61</b>
Direct Deposits	
Checks	960.86
Partial Net ACH	
Negative Net	
Check Holds	
Zero Net	
<b>TOTAL</b>	<b>960.86</b>



EARNINGS by Earnings Code		Income	Adjustments	TAXES		Employee	Employer	Total	Subject Grosses
No Gross Pay			7.00	Federal Withholding	27,888.34			27,888.34	378,650.85
Regular	445,504.06			State Withholding	8,762.16		8,519.30	8,762.16	378,650.85
				Social Security	8,519.30	8,519.30		17,038.60	137,408.11
				Medicare	6,204.09	6,204.09		12,408.18	427,866.14
				SUI	213.99	213.99		213.99	427,866.14
				Workers' Comp	11,839.06	11,839.06		11,839.06	427,866.14
<b>TOTAL</b>	<b>445,504.06</b>		<b>7.00</b>	<b>SUBTOTAL</b>	<b>51,373.89</b>		<b>26,776.44</b>	<b>78,150.33</b>	

EARNINGS by Group		Income	Adjustments	REDUCTIONS		Employee	Employer	Total	Subject Grosses
Base Pay		427,151.92		PERS / 62	2,967.52		11,310.55	14,278.07	42,393.35
Docks		616.50-		PERS / 60	6,264.85		20,893.30	27,158.15	78,310.75
Extra Duty		11,134.55		STRS / 62	25,566.74		47,641.44	73,208.18	249,431.30
Miscellaneous			7.00	Tax Sheltered Annuit	5,241.18		9,809.56	15,050.74	51,358.90
Stipends		710.00		Health & Welfare	9,175.00		75,908.80	91,566.20	
Substitutes		4,275.00		Dependent Care	120.00			120.00	
Vacation Pay		2,849.09		Supplemental Insuran	838.86			838.86	
				Flex Medical Savings	1,021.66			1,021.66	
<b>TOTAL</b>	<b>445,504.06</b>		<b>7.00</b>	<b>SUBTOTAL</b>	<b>66,853.21</b>		<b>165,563.65</b>	<b>232,416.86</b>	

EARNINGS		Person Type	Female Employees	DEDUCTIONS		Employee	Employer	Total	Subject Grosses
Certificated	49	319,809.43	42	Dues & Memberships	3,407.55			3,407.55	32.80
Classified	54	125,694.63	47	Garnishments	469.55			469.55	
				Health & Welfare		1,030.00		1,030.00	
				Miscellaneous	850.00			850.00	
				Supplemental Insuran	2,893.31			2,893.31	
				Summer Savings	29,018.37			29,018.37	174,248.13
<b>TOTAL</b>	<b>103</b>	<b>445,504.06</b>	<b>89</b>	<b>SUBTOTAL</b>	<b>36,638.78</b>		<b>1,030.00</b>	<b>37,668.78</b>	
				<b>TOTALS</b>	<b>154,865.88</b>		<b>193,370.09</b>	<b>348,235.97</b>	

Vendor Summary for Pay Date 11/09/2023 thru 11/30/2023

- Vendor Checks
- Vendor Liabilities
- Reissued
- Cancel Checks
- Void ACH

Pay01a

Payroll Summary by Org

Pay Date 11/09/2023 through 11/30/2023

Fiscal Year 2023/24

BALANCING DATA

NET

Gross Earnings	445,504.06	290,638.18	Net Pay	252,836.21	77
District Liability	193,370.09	154,865.88	Deductions	37,801.97	26
	638,874.15	193,370.09	Contributions		
		638,874.15			
			Direct Deposits		
			Checks		
			Partial Net ACH		
			Negative Net		
			Check Holds		
			Zero Net		
			<b>TOTAL</b>	<b>290,638.18</b>	<b>103</b>

**INTERDISTRICT ATTENDANCE AGREEMENT**  
*Effective July 1, 2023*

This Multi-District Interdistrict Attendance Agreement (“Agreement”) is made and entered into by the school districts of Humboldt County listed in Attachment A to this Agreement, and is made pursuant to California Education Code section 46600 *et seq.* The parties agree to the terms of this Agreement through June 30, 2024. This Agreement affects student enrollment upon district board approval of this Agreement and through the 2024-2025 school year.

**I. RECITALS:**

- A. California’s Education Code permits two or more school districts to enter into an agreement for a term not to exceed five (5) years to allow pupils to enroll in a school district that is not their district of residence through a process known as “interdistrict transfer.”
- B. California Education Code requires school districts to respond to a Parent’s request for an interdistrict transfer, if made in the current year, within thirty (30) calendar days of the request; and allows for Parents to appeal any denial of their request.
- C. California’s Education Code requires school districts to respond to “future year” requests for interdistrict transfers as soon as possible but no later than 14 calendar days after the commencement of instruction in the year for which the interdistrict transfer is sought.
- D. Humboldt County has a history of allowing pupils to attend school districts that are not the pupil’s district of residence where the capacity exists at the receiving district.
- E. This Agreement addresses the interdistrict transfer process for parent requests to transfer a pupil during the current year or to transfer a pupil in the future school year. Parents benefit from knowing if the student will attend their preferred district in the future school year. Districts benefit from knowing accurate student enrollment projections by early February for the upcoming school year, to determine if layoff notices are warranted in advance of the legally mandated March 15 deadline to issue layoff notices. Districts need to analyze projected enrollment and school boards must consider taking action on layoffs, usually at their February board meetings.
- F. This Agreement establishes deadlines for interdistrict transfers. The parties recognize that a countywide information dissemination campaign will be critical to this Agreement’s success.
- G. Each district will maintain board policies and regulations that address acceptance, rejection, revocations and enrollment priorities; and operate in

conformance with those policies and regulations. Examples of enrollment priorities may include, but are not limited to, the following: sibling(s) attend, children of staff member(s), older sibling(s) previously attended the school, and others.

## **II. TERM OF AGREEMENT:**

This Agreement shall take effect for each party on July 1, 2023 or upon its execution of the Agreement, whichever comes later, and shall expire on June 30, 2024. The parties understand that as to each party to the Agreement, the Agreement does not take effect unless that party's governing board approves the Agreement. This Agreement supersedes any past interdistrict agreements among the parties to this Agreement that are in conflict with this Agreement.

## **III. DEFINITIONS:**

**Active Military Parent:** An "active military duty parent" means a parent with full-time military duty status in the active uniformed service of the United States, including members of the National Guard and the State Guard on active duty orders pursuant to Chapter 1209 (commencing with Section 12301) and Chapter 1211 (commencing with Section 12401) of Part II of Subtitle E of Title 10 of the United States Code.

**Capacity:** A district's determination of the space and resources it has available for students.

**Capacity Determination (for purposes of establishing a waitlist):** A capacity determination is made by the District of Proposed Enrollment no later than 15 days after the close of the Priority One enrollment window. Approval of an interdistrict transfer requires that the receiving District of Proposed Enrollment have capacity for the student.

**Current year request:** A request for interdistrict transfer received beginning 15 calendar days before the commencement of instruction in the school year for which interdistrict transfer is sought and anytime thereafter for that school year.

**Denial:** For purposes of appealing to the county board of education, a "denial" is a written rejection of a request, but also includes a school district's failure to provide written notification of the school district's decision within the timelines prescribed in this Agreement. A "denial" shall not include any of the following:

1. A request that has been deemed abandoned, meaning the Parent has not met required timelines established by the district.
2. An existing interdistrict transfer permit that has been revoked or rescinded in accordance with the policy of the governing board of the school district.
3. A denial by the District of Proposed Enrollment when no permit has been first issued by the District of Residence

**District of Proposed Enrollment or “DPE”:** A school district other than the school district in which the Parent of a pupil resides, and in which the Parent of the pupil intends to enroll the pupil through an interdistrict transfer.

**District of Residence or “DOR”:** A school district in which the Parent of a pupil resides and in which the pupil would otherwise be required to enroll pursuant to the compulsory education requirements.

**Enrollment Window:** The period of time that interdistrict transfer requests for the upcoming year shall be considered by both the District of Residence and the District of Proposed Enrollment.

**Future year request:** A request for interdistrict transfer received up until 15 calendar days before the commencement of instruction in the school year for which interdistrict transfer is sought. A request received 15 calendar days before or thereafter is a “current year” request.

**Hardship:** Extreme difficulty or suffering.

**Interdistrict transfer or “IDT”:** Interdistrict transfer; the act of a student attending a school district that is not the student’s district of residence.

**IDT Permit:** The form which authorizes an individual interdistrict transfer, signed by the District of Residence, the District of Proposed Enrollment, and the Parent. The form is attached as Attachment B to this Agreement. Permits are good for one (1) school year. Parents must re-apply for each school year.

**IDT Request:** The formal process of a Parent seeking written permission from both the District of Residence and the District of Proposed Enrollment for the child to attend a school district outside of his or her District of Residence. A District of Residence makes the initial determination as to whether an interdistrict transfer request shall be granted; the District of Proposed Enrollment then reviews the request and determines whether it will grant the request for the transfer to the District of Proposed Enrollment.

**New Sibling Requests:** Requests for a student to attend a District of Proposed Enrollment when the student’s sibling(s) will be enrolled at the District of Proposed Enrollment in the same year.

**Parent:** The natural or adoptive parent or guardian, the person having legal custody, or other educational rights holder.

**Reasonable Enrollment Activities:** Activities that a District of Residence may require a Parent to participate in to demonstrate the District of Residence’s ability to meet the student and/or Parent’s needs. “Reasonable enrollment activities” include a discussion with the District of Residence’s school administration or their designees, attending an orientation

meeting, a site visit, and/or review of informational literature.

**Renewals:** A renewal of a previously granted Interdistrict Transfer Permit. Renewals must be sought annually.

**School-level transitions:** Transitions from one grade span to another, based upon the District of Residence's transitions, e.g. elementary school to middle school, or middle school to high school.

**Victim of an act of bullying:** A "victim of an act of bullying" means a pupil that has been determined to have been a victim of bullying by an investigation pursuant to the complaint process described in Education Code Section 234.1. The bullying must have been committed by any pupil in the school district of residence, and the parent of the pupil must have filed a written complaint regarding the bullying with the school, school district personnel, or a local law enforcement agency.

#### **IV. INTERDISTRICT TRANSFER REQUESTS:**

Parents are advised that this Agreement establishes deadlines to apply for enrollment in a school district for the upcoming school year.

##### **A. Preferential Enrollment ("Priority One Open Enrollment Window"); Requests for an IDT for the Future School Year Received from December 1 through February 1**

1. The DOR will approve an IDT Request submitted by a Parent if it is received at the DOR between December 1st through February 1st by 4:00 p.m. each year if Parents have complied with the process described herein. If February 1st falls on a weekend, the deadline will be the next school day after February 1st. IDT Requests for the future school year may not be submitted prior to December 1st.
2. The DOR will have 10 school days after the close of the enrollment window to approve the request and to forward the IDT Request to the DPE. The DOR may deny a Parent request for an IDT if the Parent does not participate in DOR Reasonable Enrollment Activities, absent good cause such as hardships due to medical conflicts, work schedule, child care, transportation, language barriers, etc. All other IDT Requests received within the Priority One Enrollment Window will be approved by the DOR, unless the Parent withdraws their IDT Request.
3. The DPE will have 15 school days after the close of the Priority One Open Enrollment Window (or 5 school days from receipt of the approved IDT Permit from the DOR, whichever is later) to approve or deny the IDT Request and to notify both the Parent and DOR of

the DPE's decision.

4. Renewals and New Sibling Requests will be approved and will follow the same timelines listed within Priority One, above.
5. A DOR may require a Parent to participate in Reasonable Enrollment Activities prior to granting a renewal when the student transfer involves a School Level Transition (defined above).

**B. Priority Two Enrollment Window – Requests for an IDT for the Future School Year Received After February 1 and for Requests Made In the Current School Year**

IDT Requests received from a Parent for the current school year, and for the future year received after the February 1 enrollment window, will be processed and approved by a DOR under the following circumstances:

1. Parent did not reside in Humboldt County school districts' boundaries prior to Priority One deadline.
2. Parent moved from one district to another district subsequent to the Priority One deadline.
3. Parent has a reasonable argument and a compelling reason, including hardship, such as medical conflicts, work schedule, child care, transportation, language barriers, for why the Priority One deadline was not met, or why the circumstance did not warrant a request for an IDT at the time of the Priority One deadline.
4. Parent has a reasonable explanation for not being able to participate in DOR Reasonable Enrollment Activity.
5. The DOR may require the Parent to participate in Reasonable Enrollment Activities as outlined in Subsection IV.A.2. (Priority One). If approved by the DOR, IDT Requests will be forwarded to the DPE for approval or denial.

**C. Wait Listed Students for the Upcoming Year**

If a DOR granted an IDT Request for the future year, that approval is valid until the commencement of the DPE's new school year. This is to allow time for school districts to determine if there is capacity for the student. Each DPE is limited to accepting the equivalent of two students per grade level from its waitlist, or 7% of the school's total enrollment from the waitlist, whichever is greater. The waitlist must be established at the time of the DPE's

lottery or capacity determination.

**V. STATUTORY PREFERENCES:**

Notwithstanding the foregoing, regardless of when the following requests are made, these preferences exist outside of the timeframes set forth above.

**A. Victims of Bullying**

**B.**

If a school within the DOR has only one school offering the grade level of the victim of an act of bullying, and therefore there is no option for an intradistrict transfer, the victim of an act of bullying may apply for an interdistrict transfer and the DOR shall not prohibit the transfer if the DPE approves the application for transfer.

**C. Children of Active Military Service Men and Women**

Notwithstanding any other terms of this agreement, a DOR shall not prohibit the transfer of a pupil who is a child of an active military duty parent to a school district of proposed enrollment if the DPE approves the application for transfer.

**D. Effect of DPE Accepting Such Students**

A DPE that elects to accept an interdistrict transfer of a student who is the victim of an act of bullying or a child of active military service men or women shall accept all pupils who apply to transfer under these statutory preference until the DPE is at maximum capacity. A DPE shall ensure that pupils admitted under this preference are selected through an unbiased process that prohibits an inquiry into or evaluation or consideration of whether or not a pupil should be enrolled based on academic or athletic performance, physical condition, proficiency in English, family income, or any of the individual characteristics set forth in Section 220 of the Education Code, including, but not limited to, race or ethnicity, gender, gender identity, gender expression, and immigration status.

**VI. APPEALS:**

Parents have a right to appeal to the Humboldt County Office of Education (“HCOE”) when a school district denies an IDT Request. HCOE shall process these appeals in accordance with California Education Code section 46601, the terms of this Agreement, and HCOE’s Board Policies and Regulations. Parents are entitled to notice of their right to appeal to HCOE. Failure to appeal within the required time is good cause for denial of an appeal.

Students who are under consideration for expulsion, or who have been expelled pursuant to California Education Code sections 48915 and 48918, may not appeal interdistrict attendance denials or rescissions while expulsion proceedings are pending, or during the term of the expulsion.



Appeals must be filed by the Parent within thirty (30) days of a denial of a request. See “definitions” above for the definition of a denial.

\*\*\*

**Provisional Enrollment in DPE Pending Appeal:** The parties agree that no DPE will grant provisional enrollment of a pupil pending an appeal before Humboldt County Office of Education (“HCOE”), except that a DPE may provisionally enroll a student who has been attending a DPE school in the immediate past and who has been historically continuously enrolled. For example, a Parent moves from District A in April to District B, but wants her child to continue attending District A for continuity. A pupil shall be eligible for provisional attendance only upon providing reasonable evidence that a final decision for a request for interdistrict transfer is pending either with the DOR, the DPE, or HCOE. Where provisional enrollment is granted under these limited circumstances, and for a period not to exceed two school months, the governing board of a DPE may provisionally admit to the schools of the school district a pupil who resides in another school district, pending a decision of the governing boards of the two school districts, or by HCOE upon appeal, regarding the interdistrict attendance. The period of provisional attendance begins on the first day of the pupil's attendance in the school. If a decision by the school districts or HCOE has not been rendered by the conclusion of two school months, and the school districts or HCOE are still operating within the prescribed timelines, the pupil shall not be allowed to continue attendance at the DPE. If the pupil is subject to compulsory full-time education pursuant to California Education Code section 48200, he or she shall enroll in the DOR or in another educational program.

Provisional attendance shall not guarantee that a school district or HCOE will approve a request for interdistrict transfer.

#### **VII. REVOCATIONS:**

Neither a DOR nor a district that has accepted a student on an interdistrict transfer may revoke an IDT for a student after June 30 following the completion of grade 10, or for pupils in grades 11 or 12. Any other IDT Permit may be revoked pursuant to the policies and regulations of either the district that has accepted a student on an interdistrict transfer or DOR, or as set forth on the IDT Permit itself, as permitted by law. If a school district revokes an IDT Permit, it will promptly provide written notice of the revocation to the other district.

#### **VIII. CHANGES IN LAW:**

If any law modifies or conflicts with a provision of this Agreement, the new law shall prevail as if written into the Agreement. A change in law, or a finding that one portion of this Agreement is not legally compliant, shall not invalidate the other terms of the Agreement.

**IX. COMMUNICATIONS AND PUBLIC AWARENESS**

In order to maximize awareness of the interdistrict transfer process the Humboldt County Office of Education (HCOE), in partnership with participating districts, will coordinate a public awareness campaign that will include print, radio, and social media advertisements. In addition, school districts, charter schools, early childhood providers, and other relevant public/private agencies will receive copies of media print materials to post on their websites and/or share with families. The public awareness campaign will begin in November of each year and run through the end of the priority one window.

ATTACHMENT A: LIST OF PARTIES

ATTACHMENT B: IDT REQUEST  
FORM

For Each Party:

\_\_\_\_\_ School

District Signature of Superintendent and Date:

Board approval:

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

CUTTEN ELEMENTARY SCHOOL DISTRICT  
**SCHOOL SITE COUNCIL AGENDA**  
October 17, 2023, 5:30 pm  
Ridgewood Commons

1.0 CALL TO ORDER

In absence of Chair and Vice Chair, Secretary (Nancy) calls to order at 5:35pm.

Introductions and Roll Call:

**Present:** Diana Baclagan; Carissa Carsey; Jen Code; Nancy Corran; Kim Goodman; Lauren Hansen; Nadine Seghetti; Melissa Seymour; Annette Sligh

**Absent:** Sean Galt

2.0 ORGANIZATION

2.1 Welcome New Members for 2023-24:  
Carissa Carsey; Melissa Seymour

2.2 Elect Officers:  
Lauren nominated for Chair. No other nominations.  
Nancy moved to elect Lauren as Chair. Nadine seconded.  
Approved by unanimous consent. **Lauren elected as Chair.**

Lauren assumed the responsibilities for Chairing the meeting.

Nancy nominated as Vice Chair. No other nominations.  
Jen moved to elect Nancy as Vice Chair. Nadine seconded.  
Approved by unanimous consent. **Nancy elected as Vice Chair.**

Kim Goodman nominated as secretary. No other nominations.  
Jen moved to elect Kim as Secretary. Nadine seconded.  
Approved by unanimous consent. **Kim elected as Secretary.**

The Site Council (SC) agreed by consensus that Nancy serve as Secretary for this meeting. Kim will begin as Secretary starting at our next SC meeting.

2.3 2023-24 Meeting Calendar

Schedule disseminated. No changes requested. Annette informed that a special meeting may be called as we approach the LCAP review.

Nov 28, 2023, 5:30pm

Jan 16, 2024, 5:30pm

March 19, 5:30pm

May 21, 2024, 5:30pm

### 3.0 CONSIDER APPROVAL OF AGENDA ORDER

Jen moves to approve the agenda order. Nadine seconded.  
Approved by unanimous consent.

### 4.0 CONSIDER APPROVAL OF MINUTES May 16, 2023 MINUTES

Motion to approve the minutes with the amendment that Lauren Hansen, as acting Vice-Chair (not Karen), adjourned the meeting. Seconded.

Approved by unanimous consent.

### 5.0 PUBLIC COMMENT:

No public present. No comment.

### 6.0 DISTRICT REPORT

- A \$500 stipend for professional development is available to Cutten-Ridgewood District (CR) teachers.
- TK playground dropped off today.
- State funding received to support underserved population. The funding requires that the district offer 9 hrs/day education. CR has expanded after school program (ASP) until 5:30pm. CR has opened more ASP slots. They have hired an "Expanded Learning Coordinator" (Tina Standish). A math intervention program has been instituted at both campuses which will be required for all students in this program.
- We are in a LCAP year. Superintendent Becky MacQuarrie will be asking for Site Council (SC) input re what would we like to see at our school. E.g., a drama club.
- CR continues to hire a visiting artist/art teacher. Instead of the artist-teacher rotating between classes each week for a one-time lesson as they have done previously, each class will now enjoy a focused art project for a month, so that the creative process can be introduced and experienced.
- Jesse Wheeler and Annie attended a PBIS conference in Sacramento.
- Cutten librarian, Giovanna Martinez-Hooboo was chosen as a librarian to attend...
- Cutten clubs going strong.
- Girls' volleyball at Cutten for the first time under new teacher, Jeannie Hassler.
- Girls' basketball at Cutten is getting started. 5<sup>th</sup> & 6<sup>th</sup> grade boys basketball tryouts later in the year.
- Halloween annual parade on Oct 31 at 1pm. On Nov 1, teachers will attend professional development at HCOE. Jen Code to present on "Environmental Literacy" and "Social Emotional Learning".

- In support of the “Math mindset” campaign of the district, Jen offered a success story in using Jo Boaler’s “Lessons from K-12”. Jen’s implementation of this curriculum saw exciting progress and positive response even in students for whom math has been challenging.
- Lauren shared that PTA offers money scholarships for continuing education for teachers and staff. She will get more information to share with district staff.
- PTA Reflections are going on.
- Annette and Darcie have gotten together with teachers to discuss each individual student to assess needs. This is separate from “Student Support/Success Teams” (SST) so that each student is seen to. Melissa commented that this was her favorite thing that the district does: That a support team is behind each child, so that no child falls through cracks.

## 7.0 DISCUSSION/POSSIBLE ACTION ITEMS

### 7.1 Review of By-laws

Members (who were present) were given a copy of the bylaws for review. Annette will submit Nancy’s name to be voted on for new 2-year term.

### 7.2 Annual Plans and Policies

#### 7.2.1 Comprehensive Safe School Plan (Nov - Dec)

End of last school year, Eureka Police Dpt observed and commented.

All staff have vests now.

“Impromptu” fire drill today when (false) alarm went off.

Will get fire alarm sensitivity checked on.

Annette would like to implement phone tree practice.

Annette is working on preventative thinking and drilling for safety.

#### 7.2.2 Single Plan for Student Achievement (SPSA) (Jan - Feb)

Darcie and Annette will work on the SPSA and present to SC.

#### 7.2.3 Local Control Accountability Plan (LCAP) (Mar - May)

SC will have input on this.

#### 7.2.4 Wellness Policy (Apr - May)

How we are doing as a district health and well-being wise. Again, SC input will be solicited.

### 7.3 Site Council Training Video

Annette will share the video so SC members can watch in our own time.

### 7.4 Other Goals to be Considered by the Site Council

#### 7.4.1 Beautification day in October (carry over from May 2023)

##### Considerations:

- Build it into the school day with kids. Jen and others noted that this has happened successfully in the past. Each classroom would have a day during the month, and a timeslot, in which to do this.

- Also in the past: All welcome on Friday after school for 1.5 hours-ish, then received movie pass (sponsored by PTA)
- Diana: A Ridgewood mom, Teddee, would appreciate help with greenhouse every other Thurs. Setting up the greenhouse could also be part of a beautification day.
- Kim: Suggestion to hold off until spring, and plan for beautification day on Earth Day, April 22.
- Nancy: Primrose Crosswalk still flooding in rain. Potholes were filled in 2-3 years ago, but not enough. Nancy will contact county again.
- 15 mph Zone Sign desired on Avalon.
- Suggested that we encourage one-way traffic on Primrose (Cutten) and Avalon (Ridgewood) during pick up and drop off times.
- Kim: RE Greenhouse at Ridgewood and raised beds at Cutten. Could we integrate these resources/projects into students' learning, enrichment, development, social skills groups? (Social Worker, Annie, has provided amazing opportunities for students by offering self-referral forms. She works one-on-one, as well as with any two or more students needing intervention or reconciliation or conflict transformation. She also offers Social Skills groups.)
- Possible "buddy" activity outside during Buddy days: A "Buddy Beautification".

#### 7.4.2. Update on Wolf Creek (WC):

Jen Code is on waitlist for Spring, but WC is best fitted for 5<sup>th</sup> graders, and gives them precedence. Jen hopeful for day trips, like at Prairie Creek Redwoods. Cutten's 5<sup>th</sup> grade team is not able to make WC happen this year. Shall we ask 6<sup>th</sup> grade teachers whether they are interested and/or could make this happen this year?

## 8.0 ANNOUNCEMENTS AND COUNCIL MEMBER COMMENTS

Announcements and comments covered in above discussions.

Next Meeting- Tuesday, November 28, 2023 at 5:30 pm.

## 9.0 ADJOURNMENT

Lauren adjourned at 6:39pm.

Respectfully Submitted,

Nancy Corran

**CUTTEN SCHOOL DISTRICT Certificated Staffing / Enrollment for 2023-2024  
12/8/2023**

Grade Level	Classroom Teacher	Classroom Aide	1st Day Class Size	Class Size	Grade	Grade Totals	School Totals
SDC	Veeh, Tom	Hartridge, Catherine	8	8	SDC	8	Ridgewood Total 262
TK	Chastain, Amy	O'Kane, Taryn	15	17	TK	32	
TK	Seghetti, Nadine	Copeland, Linda	14	15			
K	Gabbert, Stacey	Emerson, Lilly	20	19	Kindergarten	80	
K	Lemmon, Katrin	Thayer, Tracy	20	21			
K	Seymour, Melissa	Gutierrez, Teia	20	20			
K	Escutia, Liz	Curiel,Isabella	20	20			
1	Felmler, Jamie	Blacketer, Kacie	19	19	First	76	
1	Dickinson, Lori	Morgan, Aubrie	19	18			
1	Kencke, Joe	Urban, Michelle	20	19			
1	Hinrichs, Dani	Wagner, Ella	19	20			
2	Filbey, Audrea	Blevins, Trinity	23	21	Second	66	
2	Rice, Suzanne	Blaisdell, Leina	22	23			
2	Richards, Mike	Kidd, Lorna	23	22			
3	Hassler, Jeannie	Hulstrom, Gidget	21	21	Third	62	Cутten Total 304
3	Watkins, Lindsay	Pino, Karen	20	22			
3	Watson, Harriet	Hulstrom, Mike	20	19			
4	Code, Jen	Bell, Marissa	27	27	Fourth	94	
4	Ibbitson, Bethany	Houseworth, Stephanie	27	27			
4	Wheeler, Jesse	Comas, Maria	27	28			
4	Bon, Mindi	Houseworth, Brenae	11	12	Fifth	64	
5	Benbow, Tracy	Wheeler, Sharon	27	27			
5	Hague, Jaime	Lawson, Barandi	27	27			
5	Bon, Mindi	Houseworth, Brenae	10	10	Sixth	84	
6	Yip, Andrea	Holgerson, Ashlee	27	28			
6	Cook, Kaycee	McCarty, Sydney	27	28			
6	Mitchell, Brandee	Creason, Valerie	27	28			
		<b>Totals</b>	<b>560</b>	<b>566</b>			
						<b>566</b>	<b>566</b>



## **Cutten School District 2024 School Board Regular Meeting Calendar**

Regular meetings will be held on the second Monday of the month at 6:00 pm, unless otherwise noted. June meetings need to be held later in the month in order to accommodate the Local Control Accountability Plan and Budget Adoption processes.

January - 8

February - 12

March - 11

April - 8

May - 13

June - 24

June - 25

July - 8 ( we can considered to not have a scheduled meeting in July)

August - 12

September - 9

October - 14

November - 11

December - 9

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: \_\_\_\_\_ 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: \_\_\_\_\_ Telephone: \_\_\_\_\_  
Title: \_\_\_\_\_ E-mail: \_\_\_\_\_

Criteria and Standards Review Summary

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

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

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	558.37	558.37	529.15	558.37	0.00	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	558.37	558.37	529.15	558.37	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	2.24	2.24	2.24	2.24	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	.53	.53	.53	.53	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	2.77	2.77	2.77	2.77	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	561.14	561.14	531.92	561.14	0.00	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

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 (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	558.37	558.37		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>558.37</b>	<b>558.37</b>	<b>0.0%</b>	<b>Met</b>
1st Subsequent Year (2024-25)	District Regular	539.60	530.00		
	Charter School				
	<b>Total ADA</b>	<b>539.60</b>	<b>530.00</b>	<b>(1.8%)</b>	<b>Met</b>
2nd Subsequent Year (2025-26)	District Regular	539.60	529.15		
	Charter School				
	<b>Total ADA</b>	<b>539.60</b>	<b>529.15</b>	<b>(1.9%)</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)



2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
<b>Current Year (2023-24)</b>				
District Regular	568.00	557.00		
Charter School				
<b>Total Enrollment</b>	<b>568.00</b>	<b>557.00</b>	<b>(1.9%)</b>	<b>Met</b>
<b>1st Subsequent Year (2024-25)</b>				
District Regular	568.00	557.00		
Charter School				
<b>Total Enrollment</b>	<b>568.00</b>	<b>557.00</b>	<b>(1.9%)</b>	<b>Met</b>
<b>2nd Subsequent Year (2025-26)</b>				
District Regular	568.00	557.00		
Charter School				
<b>Total Enrollment</b>	<b>568.00</b>	<b>557.00</b>	<b>(1.9%)</b>	<b>Met</b>

2B. Comparison of District Enrollment to the Standard

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

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

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

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2020-21)	District Regular	614	582	
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>614</b>	<b>582</b>	<b>105.5%</b>
Second Prior Year (2021-22)	District Regular	529	558	
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>529</b>	<b>558</b>	<b>94.8%</b>
First Prior Year (2022-23)	District Regular	524	560	
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>524</b>	<b>560</b>	<b>93.6%</b>
Historical Average Ratio:				98.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				98.5%

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	Enrollment	Ratio of ADA to Enrollment	Status
		(Form A1, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2023-24)	District Regular	529	557		
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>529</b>	<b>557</b>	<b>95.0%</b>	<b>Met</b>
1st Subsequent Year (2024-25)	District Regular	529	557		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>529</b>	<b>557</b>	<b>95.0%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)	District Regular	529	557		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>529</b>	<b>557</b>	<b>95.0%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue		Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
Current Year (2023-24)	6,661,014.00	6,644,043.00	(.3%)	Met
1st Subsequent Year (2024-25)	6,692,107.00	6,546,236.00	(2.2%)	Not Met
2nd Subsequent Year (2025-26)	6,904,146.00	6,739,824.00	(2.4%)	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)

LCFF decreasing in subsequent year 1 and 2 due to cola decrease and ADA projections.

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)	4,168,059.51	
Second Prior Year (2021-22)	4,705,621.49	5,954,121.97	79.0%
First Prior Year (2022-23)	4,430,800.00	5,215,846.00	84.9%
	Historical Average Ratio:		84.7%

	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):	80.7% to 88.7%	80.7% to 88.7%	80.7% to 88.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2023-24)	4,590,825.00		
1st Subsequent Year (2024-25)	5,474,002.00	6,396,358.00	85.6%	Met
2nd Subsequent Year (2025-26)	5,531,829.00	6,380,112.00	86.7%	Met

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2023-24)	1,442,462.00	1,458,840.00	1.1%	No
1st Subsequent Year (2024-25)	353,719.00	324,300.00	-8.3%	Yes
2nd Subsequent Year (2025-26)	353,719.00	325,538.00	-8.0%	Yes

Explanation:  
(required if Yes)

Federal revenue decrease due to loss of funding and use of one time funds.

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

Current Year (2023-24)	1,097,432.00	1,340,331.00	22.1%	Yes
1st Subsequent Year (2024-25)	1,032,253.00	1,021,601.00	-1.0%	No
2nd Subsequent Year (2025-26)	931,079.00	1,009,746.00	8.4%	Yes

Explanation:  
(required if Yes)

Other state current year revenue increase due to new grants we received. 2nd Subsequent year was projected low during budget adoption.

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

Current Year (2023-24)	484,980.00	442,237.00	-8.8%	Yes
1st Subsequent Year (2024-25)	484,980.00	442,237.00	-8.8%	Yes
2nd Subsequent Year (2025-26)	484,980.00	442,237.00	-8.8%	Yes

Explanation:  
(required if Yes)

Other Local Revenue- Adopted budget numbers based on prior year revenue, current projection based on actuals received.

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

Current Year (2023-24)	216,956.00	345,345.00	59.2%	Yes
1st Subsequent Year (2024-25)	216,686.00	297,470.00	37.3%	Yes
2nd Subsequent Year (2025-26)	220,345.00	236,842.00	7.5%	Yes

Explanation:  
(required if Yes)

Increase due to new math curriculum current year, subsequent years based on anticipated curriculum needs.

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

Current Year (2023-24)	624,692.00	1,127,561.00	80.5%	Yes
1st Subsequent Year (2024-25)	606,889.00	635,380.00	4.7%	No
2nd Subsequent Year (2025-26)	695,692.00	640,051.00	-8.0%	Yes

Explanation:  
(required if Yes)

Increased from budget adoption due to accurate projections of expenditures. Subsequent years decrease due to less carry over.

**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		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2023-24)	3,024,874.00	3,241,408.00	7.2%	Not Met
1st Subsequent Year (2024-25)	1,870,952.00	1,788,138.00	-4.4%	Met
2nd Subsequent Year (2025-26)	1,769,778.00	1,777,521.00	.4%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2023-24)	841,648.00	1,472,906.00	75.0%	Not Met
1st Subsequent Year (2024-25)	823,575.00	932,850.00	13.3%	Not Met
2nd Subsequent Year (2025-26)	916,037.00	876,893.00	-4.3%	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.

<p><b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)</p>	<p>Federal revenue decrease due to loss of funding and use of one time funds.</p>
<p><b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)</p>	<p>Other state current year revenue increase due to new grants we received. 2nd Subsequent year was projected low during budget adoption.</p>
<p><b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)</p>	<p>Other Local Revenue- Adopted budget numbers based on prior year revenue, current projection based on actuals received.</p>

- 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.

<p><b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)</p>	<p>Increase due to new math curriculum current year, subsequent years based on anticipated curriculum needs.</p>
<p><b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)</p>	<p>Increased from budget adoption due to accurate projections of expenditures. Subsequent years decrease due to less carry over.</p>

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		Status
	Required Minimum Contribution	(Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	220,504.26	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		0.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	53.3%	47.8%	41.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	17.8%	15.9%	13.7%

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		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2023-24)	592,206.00	5,422,922.00	N/A	Met
1st Subsequent Year (2024-25)	(522,318.00)	6,396,358.00	8.2%	Met
2nd Subsequent Year (2025-26)	(327,766.00)	6,380,112.00	5.1%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:  
(required if NOT met)



9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2023-24)	6,518,886.00	Met
1st Subsequent Year (2024-25)	6057056.59	Met
2nd Subsequent Year (2025-26)	5882368.59	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	8,272,474.00	Met

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	529.15	529.15	529.15
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):

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

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

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)	9,523,685.00	8,796,203.00	8,692,033.00
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)	9,523,685.00	8,796,203.00	8,692,033.00

- 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%
380,947.40	351,848.12	347,681.32
80,000.00	80,000.00	80,000.00
380,947.40	351,848.12	347,681.32

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,292,014.00	2,408,491.00	1,763,897.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00		
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
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)	1,784,420.00	1,795,920.01	1,807,420.01
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	5,076,434.00	4,204,411.01	3,571,317.01
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	53.30%	47.80%	41.09%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>380,947.40</b>	<b>351,848.12</b>	<b>347,681.32</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(697,228.00)	(884,967.00)	26.9%	187,739.00	Not Met
1st Subsequent Year (2024-25)	(752,402.00)	(928,248.00)	23.4%	175,846.00	Not Met
2nd Subsequent Year (2025-26)	(766,008.00)	(943,530.00)	23.2%	177,522.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	14,000.00	0.00	-100.0%	(14,000.00)	Met
2nd Subsequent Year (2025-26)	40,000.00	0.00	-100.0%	(40,000.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

Loss of one-time monies increasing contributions to other programs.

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

Explanation:  
(required if NOT met)

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

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

Decrease in contributions out 2nd subsequent year due to increase in need of special ed expenditures.

- 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)

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**S6. Long-term Commitments**

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

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

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

DATA ENTRY: If Budget Adoption data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no 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) No
  
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? N/A
  
- 2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
<b>TOTAL:</b>				<b>0</b>

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



Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

n/a

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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?

Yes

**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)

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.

Budget Adoption (Form 01CS, Item S7A)		First Interim
985,674.00		985,674.00
0.00		0.00
985,674.00		985,674.00

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 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)

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)

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption (Form 01CS, Item S7A)		First Interim
106,375.00		106,375.00
106,375.00		106,375.00
106,375.00		106,375.00

54,000.00	54,000.00
54,000.00	36,000.00
54,000.00	36,000.00

111,924.00	54,000.00
71,753.00	36,000.00
26,752.00	36,000.00

3	3
3	2
3	2

**4. Comments:**



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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
2 <u>Self-Insurance Liabilities</u>		
a. Accrued liability for self-insurance programs	0.00	
b. Unfunded liability for self-insurance programs	0.00	

	Budget Adoption (Form 01CS, Item S7B)	First Interim
3 <u>Self-Insurance Contributions</u>		
a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)	0.00	
1st Subsequent Year (2024-25)	0.00	
2nd Subsequent Year (2025-26)	0.00	
b. Amount contributed (funded) for self-insurance programs		
Current Year (2023-24)	0.00	
1st Subsequent Year (2024-25)	0.00	
2nd Subsequent Year (2025-26)	0.00	

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?

Yes

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	34.8	36.2	36.2	35.2

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

n/a

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:

Jun 26, 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:

Jun 26, 2023

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2023

End Date: Jun 30, 2025

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  
% 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")

175,945	65,980	
7.0%	2.0%	

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

Cutten Elementary  
Humboldt County

First Interim  
General Fund  
School District Criteria and Standards Review

12 62745 0000000  
Form 01CSI  
E81YYWHZ7B(2023-24)

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
573,497	671,415	653,415
66.0%	64.0%	62.0%
0.0%	2.0%	2.0%

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

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

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

Yes	Yes	Yes
41,449	46,948	35,891
51.0%	13.0%	(24.0%)

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

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

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

Yes	No	Yes
Yes	No	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?

Yes

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

If No, continue with section S8B.

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	31.6	36.6	36.6	36.6

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

n/a

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:

Jun 26, 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:

Jun 26, 2023

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2023

End Date: Jun 30, 2025

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

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

**One Year Agreement**

Total cost of salary settlement

[Empty Box]

% change in salary schedule from prior year

[Empty Box]

or

**Multiyear Agreement**

Total cost of salary settlement

75,877	26,544	
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% change in salary schedule from prior year (may enter text, such as "Reopener")

7.0%	2.0%	
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Identify the source of funding that will be used to support multiyear salary commitments:

[Empty Box]

Negotiations Not Settled

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

[Empty Box]

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

7. Amount included for any tentative salary schedule increases

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Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	145,536	161,601	157,731
3. Percent of H&W cost paid by employer	66.0%	64.0%	62.0%
4. Percent projected change in H&W cost over prior year	0.0%	2.0%	2.0%

**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?  
 If Yes, amount of new costs included in the interim and MYPs  
 If Yes, explain the nature of the new costs:

No		
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Classified (Non-management) Step and Column Adjustments	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	10,284	19,776	12,581
3. Percent change in step & column over prior year	(36.0%)	92.0%	(36.0%)

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

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

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

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

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

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

Yes
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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	4.0	4.0	4.0	4.0

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

n/a
-----

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No
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If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Yes	Yes	Yes
4,388	1,425	
7.0%	2.0%	

Total cost of salary settlement

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

Negotiations Not Settled

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

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

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**Management/Supervisor/Confidential**

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

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

Yes	Yes	Yes
61,248	61,248	61,248
66.0%	64.0%	62.0%
0.0%	2.0%	2.0%

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Yes	Yes	Yes
3,910	2,203	2,580
0.0%	(44.0%)	17.0%

**Management/Supervisor/Confidential**

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

No	No	No

3. Percent change in cost of other benefits over prior year

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S9. Status of Other Funds

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

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S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

- |  |                                  |
|--|----------------------------------|
| A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)                                 | <input type="text" value="No"/>  |
| A2. Is the system of personnel position control independent from the payroll system?   | <input type="text" value="No"/>  |
| A3. Is enrollment decreasing in both the prior and current fiscal years?   | <input type="text" value="No"/>  |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?  | <input type="text" value="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? | <input type="text" value="No"/>  |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <input type="text" value="Yes"/> |
| A7. Is the district's financial system independent of the county office system?  | <input type="text" value="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.)  | <input type="text" value="No"/>  |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  | <input type="text" value="No"/>  |

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

Comments:  
(optional)

Currently paying for one teacher's full insurance, as well as an old superintendent's full benefits until they turn 65.

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End of School District First Interim Criteria and Standards Review

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	3,190,904.00	3,059,052.00	650,711.00	3,059,052.00	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	55,678.00	54,785.00	1,473.61	54,785.00	0.00	0.0%
4) Other Local Revenue		8600-8799	299,922.00	306,770.00	58,589.27	306,770.00	0.00	0.0%
5) TOTAL, REVENUES			3,546,504.00	3,420,607.00	710,773.88	3,420,607.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,118,963.00	1,102,985.00	243,502.77	1,102,985.00	0.00	0.0%
2) Classified Salaries		2000-2999	544,816.00	411,591.00	106,625.86	411,591.00	0.00	0.0%
3) Employee Benefits		3000-3999	869,383.00	782,027.00	192,635.88	782,027.00	0.00	0.0%
4) Books and Supplies		4000-4999	121,416.00	135,819.00	75,542.91	135,819.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	444,507.00	456,293.00	196,672.83	456,293.00	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	933.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	(32,648.00)	0.00	(32,648.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			3,100,018.00	2,856,067.00	814,980.25	2,856,067.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			446,486.00	564,540.00	(104,206.37)	564,540.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	31,886.00	31,886.00	0.00	31,886.00	0.00	0.0%
b) Transfers Out		7600-7629	115,897.00	129,687.00	73,542.00	129,687.00	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	(409,611.00)	(466,158.00)	0.00	(466,158.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(493,622.00)	(563,959.00)	(73,542.00)	(563,959.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(47,136.00)	581.00	(177,748.37)	581.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	576,264.78	576,265.00		576,265.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			576,264.78	576,265.00		576,265.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			576,264.78	576,265.00		576,265.00		
2) Ending Balance, June 30 (E + F1e)			529,128.78	576,846.00		576,846.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		

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)
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	289,833.00	257,006.00		257,006.00		
After School Programs	0000	9780	45,301.00					
Donations	0000	9780	10,396.00					
Fund Raising	0000	9780	20,201.00					
Student Athletics	0000	9780	3,394.00					
Instructional Materials	0000	9780	80,000.00					
Deferred Maintenance	0000	9780	112,837.00					
Lottery	1100	9780	17,704.00					
After School Program	0000	9780		218,477.00		218,477.00		
Donations	0000	9780		9,226.00		9,226.00		
Fundraising	0000	9780		29,303.00		29,303.00		
After School Program	0000	9780				218,477.00		
Donations	0000	9780				9,226.00		
Fundraising	0000	9780				29,303.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	48,090.00	317,340.00		317,340.00		
Unassigned/Unappropriated Amount		9790	188,705.78	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,719,846.00	1,621,399.00	474,656.00	1,621,399.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	822,631.00	779,277.00	204,953.00	779,277.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,430.00	6,575.00	0.00	6,575.00	0.00	0.0%
Timber Yield Tax		8022	10,839.00	14,266.00	0.00	14,266.00	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	666,375.00	675,766.00	0.00	675,766.00	0.00	0.0%
Unsecured Roll Taxes		8042	28,217.00	28,330.00	0.00	28,330.00	0.00	0.0%
Prior Years' Taxes		8043	323.00	310.00	0.00	310.00	0.00	0.0%
Supplemental Taxes		8044	17,180.00	22,808.00	0.00	22,808.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	28,757.00	30,026.00	0.00	30,026.00	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%

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)
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>3,300,598.00</b>	<b>3,178,757.00</b>	<b>679,609.00</b>	<b>3,178,757.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(109,694.00)	(119,705.00)	(28,898.00)	(119,705.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>3,190,904.00</b>	<b>3,059,052.00</b>	<b>650,711.00</b>	<b>3,059,052.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	8,368.00	8,368.00	0.00	8,368.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	47,090.00	46,197.00	1,473.61	46,197.00	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	220.00	220.00	0.00	220.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>55,678.00</b>	<b>54,785.00</b>	<b>1,473.61</b>	<b>54,785.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	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)
Interest		8660	2,404.00	2,404.00	2,377.44	2,404.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	4,917.00	4,917.00	0.00	4,917.00	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	292,601.00	299,449.00	56,211.83	299,449.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>299,922.00</b>	<b>306,770.00</b>	<b>58,589.27</b>	<b>306,770.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,546,504.00</b>	<b>3,420,607.00</b>	<b>710,773.88</b>	<b>3,420,607.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	975,796.00	952,585.00	188,970.97	952,585.00	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	143,167.00	150,400.00	54,531.80	150,400.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,118,963.00</b>	<b>1,102,985.00</b>	<b>243,502.77</b>	<b>1,102,985.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	205,338.00	264,393.00	45,493.92	264,393.00	0.00	0.0%
Classified Support Salaries		2200	37,801.00	35,269.00	13,339.96	35,269.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	62,607.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	107,560.00	106,699.00	26,591.09	106,699.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	131,510.00	5,230.00	21,200.89	5,230.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>544,816.00</b>	<b>411,591.00</b>	<b>106,625.86</b>	<b>411,591.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	192,228.00	192,458.00	42,927.90	192,458.00	0.00	0.0%
PERS		3201-3202	154,991.00	119,182.00	30,779.12	119,182.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	61,061.00	52,811.00	12,527.86	52,811.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	343,737.00	324,259.00	80,793.73	324,259.00	0.00	0.0%
Unemployment Insurance		3501-3502	332.00	744.00	159.44	744.00	0.00	0.0%
Workers' Compensation		3601-3602	41,365.00	36,626.00	8,963.23	36,626.00	0.00	0.0%
OPEB, Allocated		3701-3702	75,669.00	55,947.00	16,484.60	55,947.00	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>869,383.00</b>	<b>782,027.00</b>	<b>192,635.88</b>	<b>782,027.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	167.00	167.00	0.00	167.00	0.00	0.0%
Materials and Supplies		4300	111,104.00	120,405.00	60,357.12	120,405.00	0.00	0.0%
Noncapitalized Equipment		4400	10,145.00	12,139.00	12,077.96	12,139.00	0.00	0.0%
Food		4700	0.00	3,108.00	3,107.83	3,108.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>121,416.00</b>	<b>135,819.00</b>	<b>75,542.91</b>	<b>135,819.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	48,165.00	9,556.00	3,473.00	9,556.00	0.00	0.0%
Dues and Memberships		5300	8,138.00	11,649.00	9,867.32	11,649.00	0.00	0.0%
Insurance		5400-5450	42,024.00	67,576.00	64,264.00	67,576.00	0.00	0.0%
Operations and Housekeeping Services		5500	60,290.00	60,290.00	12,050.83	60,290.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,452.00	30,935.00	10,491.29	30,935.00	0.00	0.0%
Transfers of Direct Costs		5710	(15,516.00)	10,216.00	0.00	10,216.00	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	268,456.00	263,551.00	96,399.31	263,551.00	0.00	0.0%
Communications		5900	2,498.00	2,520.00	127.08	2,520.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>444,507.00</b>	<b>456,293.00</b>	<b>196,672.83</b>	<b>456,293.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	933.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	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)			933.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	(32,648.00)	0.00	(32,648.00)	0.00	0.0%
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	(32,648.00)	0.00	(32,648.00)	0.00	0.0%
TOTAL, EXPENDITURES			3,100,018.00	2,856,067.00	814,980.25	2,856,067.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	31,886.00	31,886.00	0.00	31,886.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			31,886.00	31,886.00	0.00	31,886.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,176.00	12,379.00	0.00	12,379.00	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	73,542.00	76,129.00	73,542.00	76,129.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	41,179.00	41,179.00	0.00	41,179.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>115,897.00</b>	<b>129,687.00</b>	<b>73,542.00</b>	<b>129,687.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(409,611.00)	(466,158.00)	0.00	(466,158.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(409,611.00)</b>	<b>(466,158.00)</b>	<b>0.00</b>	<b>(466,158.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(493,622.00)</b>	<b>(563,959.00)</b>	<b>(73,542.00)</b>	<b>(563,959.00)</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	180,566.00	210,618.00	5,020.00	210,618.00	0.00	0.0%
3) Other State Revenue		8300-8599	521,595.00	406,168.00	55,832.32	406,168.00	0.00	0.0%
4) Other Local Revenue		8600-8799	151,453.00	186,947.00	44,452.00	186,947.00	0.00	0.0%
5) TOTAL, REVENUES			853,614.00	803,733.00	105,304.32	803,733.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	168,749.00	240,036.00	54,353.46	240,036.00	0.00	0.0%
2) Classified Salaries		2000-2999	241,204.00	507,989.00	189,429.70	507,989.00	0.00	0.0%
3) Employee Benefits		3000-3999	353,936.00	458,599.00	89,469.68	458,599.00	0.00	0.0%
4) Books and Supplies		4000-4999	31,811.00	243,883.00	37,384.86	243,883.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	726,856.00	527,318.00	49,473.77	527,318.00	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	12,918.00	12,878.00	0.00	12,878.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	32,648.00	0.00	32,648.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,535,474.00	2,023,351.00	420,111.47	2,023,351.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(681,860.00)	(1,219,618.00)	(314,807.15)	(1,219,618.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	409,611.00	466,158.00	0.00	466,158.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			409,611.00	466,158.00	0.00	466,158.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(272,249.00)	(753,460.00)	(314,807.15)	(753,460.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	957,317.72	957,318.00		957,318.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			957,317.72	957,318.00		957,318.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			957,317.72	957,318.00		957,318.00		
2) Ending Balance, June 30 (E + F1e)			685,068.72	203,858.00		203,858.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	685,068.72	203,858.00		203,858.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	32,592.00	32,589.00	0.00	32,589.00	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	32,216.00	31,909.00	0.00	31,909.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	4,317.00	4,828.00	0.00	4,828.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	101,441.00	131,292.00	5,020.00	131,292.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>180,566.00</b>	<b>210,618.00</b>	<b>5,020.00</b>	<b>210,618.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	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	18,559.00	18,792.00	2,815.29	18,792.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	503,036.00	387,376.00	53,017.03	387,376.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>521,595.00</b>	<b>406,168.00</b>	<b>55,832.32</b>	<b>406,168.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	38,490.00	0.00	38,490.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	151,453.00	148,457.00	44,452.00	148,457.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>151,453.00</b>	<b>186,947.00</b>	<b>44,452.00</b>	<b>186,947.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>853,614.00</b>	<b>803,733.00</b>	<b>105,304.32</b>	<b>803,733.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	164,499.00	235,024.00	53,220.99	235,024.00	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	4,250.00	5,012.00	1,132.47	5,012.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>168,749.00</b>	<b>240,036.00</b>	<b>54,353.46</b>	<b>240,036.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	126,556.00	126,887.00	41,177.82	126,887.00	0.00	0.0%
Classified Support Salaries		2200	114,648.00	138,982.00	46,448.14	138,982.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	73,559.00	23,327.01	73,559.00	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	168,561.00	78,476.73	168,561.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>241,204.00</b>	<b>507,989.00</b>	<b>189,429.70</b>	<b>507,989.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	170,535.00	166,873.00	11,148.89	166,873.00	0.00	0.0%
PERS		3201-3202	62,232.00	106,168.00	31,818.72	106,168.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	20,207.00	38,026.00	14,106.56	38,026.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	88,915.00	127,209.00	26,662.01	127,209.00	0.00	0.0%
Unemployment Insurance		3501-3502	78.00	369.00	127.13	369.00	0.00	0.0%
Workers' Compensation		3601-3602	10,097.00	18,082.00	5,231.97	18,082.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,872.00	1,872.00	374.40	1,872.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>TOTAL, EMPLOYEE BENEFITS</b>			353,936.00	458,599.00	89,469.68	458,599.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	30,680.00	134,597.00	30,005.54	134,597.00	0.00	0.0%
Noncapitalized Equipment		4400	1,131.00	109,286.00	7,379.32	109,286.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			31,811.00	243,883.00	37,384.86	243,883.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	5,526.00	0.00	5,526.00	0.00	0.0%
Travel and Conferences		5200	553.00	5,818.00	5,265.00	5,818.00	0.00	0.0%
Dues and Memberships		5300	0.00	667.00	269.00	667.00	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	579.00	623.00	622.72	623.00	0.00	0.0%
Transfers of Direct Costs		5710	15,516.00	(10,216.00)	0.00	(10,216.00)	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	710,208.00	524,900.00	43,317.05	524,900.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			726,856.00	527,318.00	49,473.77	527,318.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	12,918.00	12,878.00	0.00	12,878.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,918.00	12,878.00	0.00	12,878.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	32,648.00	0.00	32,648.00	0.00	0.0%
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	32,648.00	0.00	32,648.00	0.00	0.0%
TOTAL, EXPENDITURES			1,535,474.00	2,023,351.00	420,111.47	2,023,351.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	409,611.00	466,158.00	0.00	466,158.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			409,611.00	466,158.00	0.00	466,158.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			409,611.00	466,158.00	0.00	466,158.00	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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	3,190,904.00	3,059,052.00	650,711.00	3,059,052.00	0.00	0.0%
2) Federal Revenue		8100-8299	180,566.00	210,618.00	5,020.00	210,618.00	0.00	0.0%
3) Other State Revenue		8300-8599	577,273.00	460,953.00	57,305.93	460,953.00	0.00	0.0%
4) Other Local Revenue		8600-8799	451,375.00	493,717.00	103,041.27	493,717.00	0.00	0.0%
5) TOTAL, REVENUES			4,400,118.00	4,224,340.00	816,078.20	4,224,340.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,287,712.00	1,343,021.00	297,856.23	1,343,021.00	0.00	0.0%
2) Classified Salaries		2000-2999	786,020.00	919,580.00	296,055.56	919,580.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,223,319.00	1,240,626.00	282,105.56	1,240,626.00	0.00	0.0%
4) Books and Supplies		4000-4999	153,227.00	379,702.00	112,927.77	379,702.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,171,363.00	983,611.00	246,146.60	983,611.00	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	13,851.00	12,878.00	0.00	12,878.00	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			4,635,492.00	4,879,418.00	1,235,091.72	4,879,418.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(235,374.00)	(655,078.00)	(419,013.52)	(655,078.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	31,886.00	31,886.00	0.00	31,886.00	0.00	0.0%
b) Transfers Out		7600-7629	115,897.00	129,687.00	73,542.00	129,687.00	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			(84,011.00)	(97,801.00)	(73,542.00)	(97,801.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(319,385.00)	(752,879.00)	(492,555.52)	(752,879.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,533,582.50	1,533,583.00		1,533,583.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,533,582.50	1,533,583.00		1,533,583.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,533,582.50	1,533,583.00		1,533,583.00		
2) Ending Balance, June 30 (E + F1e)			1,214,197.50	780,704.00		780,704.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	685,068.72	203,858.00		203,858.00		
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	289,833.00	257,006.00		257,006.00		
After School Programs	0000	9780	45,301.00					
Donations	0000	9780	10,396.00					
Fund Raising	0000	9780	20,201.00					
Student Athletics	0000	9780	3,394.00					
Instructional Materials	0000	9780	80,000.00					
Deferred Maintenance	0000	9780	112,837.00					
Lottery	1100	9780	17,704.00					
After School Program	0000	9780		218,477.00				
Donations	0000	9780		9,226.00				
Fundraising	0000	9780		29,303.00				
After School Program	0000	9780				218,477.00		
Donations	0000	9780				9,226.00		
Fundraising	0000	9780				29,303.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	48,090.00	317,340.00		317,340.00		
Unassigned/Unappropriated Amount		9790	188,705.78	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,719,846.00	1,621,399.00	474,656.00	1,621,399.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	822,631.00	779,277.00	204,953.00	779,277.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	6,430.00	6,575.00	0.00	6,575.00	0.00	0.0%
Timber Yield Tax		8022	10,839.00	14,266.00	0.00	14,266.00	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	666,375.00	675,766.00	0.00	675,766.00	0.00	0.0%
Unsecured Roll Taxes		8042	28,217.00	28,330.00	0.00	28,330.00	0.00	0.0%
Prior Years' Taxes		8043	323.00	310.00	0.00	310.00	0.00	0.0%
Supplemental Taxes		8044	17,180.00	22,808.00	0.00	22,808.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	28,757.00	30,026.00	0.00	30,026.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			3,300,598.00	3,178,757.00	679,609.00	3,178,757.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(109,694.00)	(119,705.00)	(28,898.00)	(119,705.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,190,904.00	3,059,052.00	650,711.00	3,059,052.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	32,592.00	32,589.00	0.00	32,589.00	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	32,216.00	31,909.00	0.00	31,909.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	4,317.00	4,828.00	0.00	4,828.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	101,441.00	131,292.00	5,020.00	131,292.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			180,566.00	210,618.00	5,020.00	210,618.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								

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)
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	8,368.00	8,368.00	0.00	8,368.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	65,649.00	64,989.00	4,288.90	64,989.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 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	503,256.00	387,596.00	53,017.03	387,596.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>577,273.00</b>	<b>460,953.00</b>	<b>57,305.93</b>	<b>460,953.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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%

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)
Interest		8660	2,404.00	2,404.00	2,377.44	2,404.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	4,917.00	4,917.00	0.00	4,917.00	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	292,601.00	337,939.00	56,211.83	337,939.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	151,453.00	148,457.00	44,452.00	148,457.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>451,375.00</b>	<b>493,717.00</b>	<b>103,041.27</b>	<b>493,717.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,400,118.00</b>	<b>4,224,340.00</b>	<b>816,078.20</b>	<b>4,224,340.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,140,295.00	1,187,609.00	242,191.96	1,187,609.00	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	147,417.00	155,412.00	55,664.27	155,412.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,287,712.00</b>	<b>1,343,021.00</b>	<b>297,856.23</b>	<b>1,343,021.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	331,894.00	391,280.00	86,671.74	391,280.00	0.00	0.0%
Classified Support Salaries		2200	152,449.00	174,251.00	59,788.10	174,251.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	62,607.00	73,559.00	23,327.01	73,559.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	107,560.00	106,699.00	26,591.09	106,699.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	131,510.00	173,791.00	99,677.62	173,791.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>786,020.00</b>	<b>919,580.00</b>	<b>296,055.56</b>	<b>919,580.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	362,763.00	359,331.00	54,076.79	359,331.00	0.00	0.0%
PERS		3201-3202	217,223.00	225,350.00	62,597.84	225,350.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	81,268.00	90,837.00	26,634.42	90,837.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	432,652.00	451,468.00	107,455.74	451,468.00	0.00	0.0%
Unemployment Insurance		3501-3502	410.00	1,113.00	286.57	1,113.00	0.00	0.0%
Workers' Compensation		3601-3602	51,462.00	54,708.00	14,195.20	54,708.00	0.00	0.0%
OPEB, Allocated		3701-3702	77,541.00	57,819.00	16,859.00	57,819.00	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,223,319.00</b>	<b>1,240,626.00</b>	<b>282,105.56</b>	<b>1,240,626.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	167.00	167.00	0.00	167.00	0.00	0.0%
Materials and Supplies		4300	141,784.00	255,002.00	90,362.66	255,002.00	0.00	0.0%
Noncapitalized Equipment		4400	11,276.00	121,425.00	19,457.28	121,425.00	0.00	0.0%
Food		4700	0.00	3,108.00	3,107.83	3,108.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>153,227.00</b>	<b>379,702.00</b>	<b>112,927.77</b>	<b>379,702.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	5,526.00	0.00	5,526.00	0.00	0.0%
Travel and Conferences		5200	48,718.00	15,374.00	8,738.00	15,374.00	0.00	0.0%
Dues and Memberships		5300	8,138.00	12,316.00	10,136.32	12,316.00	0.00	0.0%
Insurance		5400-5450	42,024.00	67,576.00	64,264.00	67,576.00	0.00	0.0%
Operations and Housekeeping Services		5500	60,290.00	60,290.00	12,050.83	60,290.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,031.00	31,558.00	11,114.01	31,558.00	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	978,664.00	788,451.00	139,716.36	788,451.00	0.00	0.0%
Communications		5900	2,498.00	2,520.00	127.08	2,520.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,171,363.00</b>	<b>983,611.00</b>	<b>246,146.60</b>	<b>983,611.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	13,851.00	12,878.00	0.00	12,878.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	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)			13,851.00	12,878.00	0.00	12,878.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
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			4,635,492.00	4,879,418.00	1,235,091.72	4,879,418.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	31,886.00	31,886.00	0.00	31,886.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			31,886.00	31,886.00	0.00	31,886.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								

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)
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,176.00	12,379.00	0.00	12,379.00	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	73,542.00	76,129.00	73,542.00	76,129.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	41,179.00	41,179.00	0.00	41,179.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>115,897.00</b>	<b>129,687.00</b>	<b>73,542.00</b>	<b>129,687.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(84,011.00)</b>	<b>(97,801.00)</b>	<b>(73,542.00)</b>	<b>(97,801.00)</b>	<b>0.00</b>	<b>0.0%</b>



Resource	Description	2023-24 Projected Totals
6053	Child Dev: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	185.00
6266	Educator Effectiveness, FY 2021-22	49,584.00
6300	Lottery: Instructional Materials	154,088.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1.00
Total, Restricted Balance		203,858.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	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)
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,777.00	12,777.00		12,777.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,777.00	12,777.00		12,777.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,777.00	12,777.00		12,777.00		
2) Ending Balance, June 30 (E + F1e)								
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	12,777.00	12,777.00		12,777.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
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	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

2023-24 First Interim  
Student Activity Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - 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			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds 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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
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
0210	Student Activity Funds	12,777.00
Total, Restricted Balance		12,777.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	261,316.00	290,000.00	404.54	290,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	30,000.00	123,492.00	59,775.47	123,492.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	891.00	378.43	891.00	0.00	0.0%
5) TOTAL, REVENUES			292,316.00	414,383.00	60,558.44	414,383.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	83,089.00	77,719.00	17,866.28	77,719.00	0.00	0.0%
3) Employee Benefits		3000-3999	59,489.00	52,560.00	11,866.43	52,560.00	0.00	0.0%
4) Books and Supplies		4000-4999	177,000.00	203,500.00	35,422.83	203,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,607.00	6,607.00	378.96	6,607.00	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			326,185.00	340,386.00	65,534.50	340,386.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(33,869.00)	73,997.00	(4,976.06)	73,997.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(33,869.00)	73,997.00	(4,976.06)	73,997.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	147,882.58	147,883.00		147,883.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			147,882.58	147,883.00		147,883.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147,882.58	147,883.00		147,883.00		
2) Ending Balance, June 30 (E + F1e)			114,013.58	221,880.00		221,880.00		
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	114,013.58	221,880.00		221,880.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	261,316.00	290,000.00	404.54	290,000.00	0.00	0.0%
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			261,316.00	290,000.00	404.54	290,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	30,000.00	123,492.00	59,775.47	123,492.00	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			30,000.00	123,492.00	59,775.47	123,492.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	880.00	600.00	107.89	600.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	271.00	270.54	271.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	20.00	20.00	0.00	20.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	891.00	378.43	891.00	0.00	0.0%
TOTAL, REVENUES			292,316.00	414,383.00	60,558.44	414,383.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	67,389.00	63,692.00	13,812.84	63,692.00	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	15,700.00	14,027.00	4,053.44	14,027.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			83,089.00	77,719.00	17,866.28	77,719.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	22,434.00	20,708.00	4,761.38	20,708.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,077.00	5,882.00	1,333.73	5,882.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	28,740.00	23,805.00	5,280.18	23,805.00	0.00	0.0%
Unemployment Insurance		3501-3502	39.00	38.00	8.72	38.00	0.00	0.0%
Workers' Compensation		3601-3602	2,199.00	2,127.00	482.42	2,127.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>59,489.00</b>	<b>52,560.00</b>	<b>11,866.43</b>	<b>52,560.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	36,500.00	2,859.91	36,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	167,000.00	167,000.00	32,562.92	167,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>177,000.00</b>	<b>203,500.00</b>	<b>35,422.83</b>	<b>203,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	294.00	294.00	0.00	294.00	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	3,748.00	3,748.00	0.00	3,748.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,700.00	1,700.00	348.96	1,700.00	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	865.00	865.00	30.00	865.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,607.00</b>	<b>6,607.00</b>	<b>378.96</b>	<b>6,607.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>326,185.00</b>	<b>340,386.00</b>	<b>65,534.50</b>	<b>340,386.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	189,888.00
7033	Child Nutrition: School Food Best Practices Apportionment	31,992.00
Total, Restricted Balance		221,880.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,500.00	11,500.00	1,932.77	11,500.00	0.00	0.0%
5) TOTAL, REVENUES			11,500.00	11,500.00	1,932.77	11,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,500.00	11,500.00	1,932.77	11,500.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,500.00	11,500.00	1,932.77	11,500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,772,920.01	1,772,920.00		1,772,920.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,772,920.01	1,772,920.00		1,772,920.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,772,920.01	1,772,920.00		1,772,920.00		
2) Ending Balance, June 30 (E + F1e)			1,784,420.01	1,784,420.00		1,784,420.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,784,420.01	1,784,420.00		1,784,420.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	11,500.00	11,500.00	1,932.77	11,500.00	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%
TOTAL, OTHER LOCAL REVENUE			11,500.00	11,500.00	1,932.77	11,500.00	0.00	0.0%
TOTAL, REVENUES			11,500.00	11,500.00	1,932.77	11,500.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,652.00	1,651.90	1,652.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	1,652.00	1,651.90	1,652.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	50,000.00	15,987.61	50,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	12,600.00	8,801.96	12,600.00	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	62,600.00	24,789.57	62,600.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(60,948.00)	(23,137.67)	(60,948.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(60,948.00)	(23,137.67)	(60,948.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	310,502.80	310,503.00		310,503.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			310,502.80	310,503.00		310,503.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			310,502.80	310,503.00		310,503.00		
2) Ending Balance, June 30 (E + F1e)			310,502.80	249,555.00		249,555.00		
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	310,502.80	249,555.00		249,555.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	1,652.00	1,651.90	1,652.00	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	1,652.00	1,651.90	1,652.00	0.00	0.0%
TOTAL, REVENUES			0.00	1,652.00	1,651.90	1,652.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%



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%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	50,000.00	15,987.61	50,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	50,000.00	15,987.61	50,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	12,600.00	8,801.96	12,600.00	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	12,600.00	8,801.96	12,600.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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%
<b>TOTAL, EXPENDITURES</b>			0.00	62,600.00	24,789.57	62,600.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale 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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	249,555.00
Total, Restricted Balance		249,555.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	24.07	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	24.07	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	24.07	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	24.07	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,503.37	1,503.00		1,503.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,503.37	1,503.00		1,503.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,503.37	1,503.00		1,503.00		
2) Ending Balance, June 30 (E + F1e)			1,503.37	1,503.00		1,503.00		
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	1,503.37	1,503.00		1,503.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	24.07	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	24.07	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	24.07	0.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								

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>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
7710	State School Facilities Projects	1,503.00
Total, Restricted Balance		1,503.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	11,491.04	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	11,491.04	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	11,491.04	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	11,491.04	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,001.62	8,002.00		8,002.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,001.62	8,002.00		8,002.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,001.62	8,002.00		8,002.00		
2) Ending Balance, June 30 (E + F1e)			8,001.62	8,002.00		8,002.00		
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								
c) Committed		9740	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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,001.62	8,002.00		8,002.00		
Capital Outlay	0000	9780		8,002.00				
Capital Outlay	0000	9780	8,001.62					
Capital Outlay	0000	9780				8,002.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	11,491.04	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	11,491.04	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	11,491.04	0.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

**CUTTEN ELEMENTARY SCHOOL DISTRICT  
ALL FUNDS  
FIRST INTERIM WORKING BUDGET  
FISCAL YEAR 2023-24**

12/8/2023

	General Fund/TRANS		General Fund/TRANS Restricted	General Fund/TRANS Total	SPECIAL REVENUE FUNDS				OTHER FUND TYPES				Total All Funds	
	Unrestricted				Cafeteria Fund	Special Reserves	Building Fund	County School Facilities	Capital Outlay	Student Activity	Capital Facilities			
<b>A. REVENUES</b>														
Local Control Funding Formula	\$ 6,644,043	\$	\$ 1,458,840	\$ 6,644,043	\$ 290,000	\$	\$	\$	\$	\$	\$	\$	\$	\$ 6,644,043
Federal Sources	117,427		1,222,904	1,458,840	123,492									1,748,840
Other State Sources	138,625		303,612	442,237	891	11,500	1,652							1,463,823
Other Local Sources														456,280
<b>Total Revenue</b>	<b>6,900,095</b>		<b>2,985,356</b>	<b>9,885,451</b>	<b>414,383</b>	<b>11,500</b>	<b>1,652</b>							<b>10,312,986</b>
<b>B. EXPENDITURES</b>														
Certified Salaries	2,489,045		866,906	3,355,951										3,355,951
Classified Salaries	635,119		604,004	1,239,123	77,719									1,316,842
Employee Benefits	1,466,661		856,303	2,322,964	52,560									2,375,524
Supplies	205,110		140,235	345,345	203,500									548,845
Services & Other Operating	518,596		608,965	1,127,561	6,607	50,000								1,184,168
Capital Outlay	86,225		379,821	466,046		12,600								478,646
Other Outgo	29,326		637,369	666,695										666,695
Support Costs	(7,160)		7,160											
<b>Total Expenditures</b>	<b>5,422,922</b>		<b>4,100,763</b>	<b>9,523,685</b>	<b>340,386</b>		<b>62,600</b>							<b>9,926,671</b>
<b>C. EXCESS REVENUES (EXPENDITURES)</b>	<b>1,477,173</b>		<b>(1,115,407)</b>	<b>361,766</b>	<b>73,997</b>	<b>11,500</b>	<b>(60,948)</b>							<b>386,315</b>
<b>D. OTHER FINANCING SOURCES/USES</b>														
Interfund Transfers In														
Interfund Transfers Out														
Other Sources														
Other Uses														
Contributions	(884,967)		884,967											
<b>Total Other Sources (Uses)</b>	<b>(884,967)</b>		<b>884,967</b>											
<b>E. FUND BALANCE INCREASE (DECREASE)</b>	<b>592,206</b>		<b>(230,440)</b>	<b>361,766</b>	<b>73,997</b>	<b>11,500</b>	<b>(60,948)</b>							<b>386,315</b>
<b>F. ADJUSTED BEGINNING BALANCE</b>	<b>4,222,428</b>		<b>1,934,692</b>	<b>6,157,120</b>	<b>147,883</b>	<b>1,772,920</b>	<b>310,503</b>			<b>1,503</b>	<b>8,002</b>	<b>12,777</b>		<b>8,410,707</b>
<b>G. ENDING BALANCE</b>	<b>\$ 4,814,634</b>	<b>\$ 1,704,252</b>	<b>\$ 6,518,886</b>	<b>\$ 221,880</b>	<b>\$ 1,784,420</b>	<b>\$ 249,555</b>	<b>\$ 1,503</b>	<b>\$ 8,002</b>	<b>\$ 12,777</b>	<b>\$ 1,503</b>	<b>\$ 8,002</b>	<b>\$ 12,777</b>	<b>\$</b>	<b>\$ 8,797,022</b>

*District Reserve of 53.3% includes:*  
**Total General Fund Expenditures, Transfers out and Uses** \$9,523,685  
**Recommended Minimum Reserve Calculation at 4%:** \$380,947  
**General Fund Designated for Economic Uncertainty:** \$3,292,014  
**Special Reserve Fund Ending Balance:** \$1,784,420  
**Budgeted Reserve Level:** 53.30%  
**TOTAL:** \$5,076,434

**MULTI-YEAR BUDGET PROJECTION**

CUTTEN ELEMENTARY SCHOOL DISTRICT ALL FUNDS FIRST INTERIM MULTI-YEAR PROJECTION FISCAL YEAR 2024-25	12/8/2023										
	General Fund/TRANS Unrestricted	General Fund/TRANS Restricted	General Fund/TRANS Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	Total All Funds
<b>A. REVENUES</b>											
Local Control Funding Formula	\$ 6,546,236	\$	\$ 6,546,236	\$	\$	\$	\$	\$	\$	\$	\$
Federal Sources		324,300	324,300	290,000							614,300
Other State Sources	117,427	904,174	1,021,601	65,000							1,086,601
Other Local Sources	138,625	303,612	442,237	891	11,500	1,652					456,280
<b>Total Revenue</b>	<b>6,802,288</b>	<b>1,532,086</b>	<b>8,334,374</b>	<b>355,891</b>	<b>11,500</b>	<b>1,652</b>					<b>8,703,417</b>
<b>B. EXPENDITURES</b>											
Certificated Salaries	2,882,241	614,473	3,496,714								3,496,714
Classified Salaries	839,796	427,196	1,266,992	80,803							1,347,795
Employee Benefits	1,751,965	731,997	2,483,962	58,528							2,542,490
Supplies	205,110	92,360	297,470	214,002							511,472
Services & Other Operating	608,855	28,525	635,380	6,801		50,000					692,181
Capital Outlay	86,225		86,225			12,600					98,825
Other Outgo	29,326	500,134	529,460								529,460
Support Costs	(7,160)	7,160									
<b>Total Expenditures</b>	<b>6,396,358</b>	<b>2,399,845</b>	<b>8,796,203</b>	<b>360,134</b>	<b>11,500</b>	<b>62,600</b>					<b>9,218,937</b>
<b>C. EXCESS REVENUES (EXPENDITURES)</b>	<b>405,930</b>	<b>(867,759)</b>	<b>(461,829)</b>	<b>(4,243)</b>		<b>(60,948)</b>					<b>(515,520)</b>
<b>D. OTHER FINANCING SOURCES/USES</b>											
Interfund Transfers In											
Interfund Transfers Out											
Other Sources	(928,248)	928,248									
Contributions											
<b>Total Other Sources (Uses)</b>	<b>(928,248)</b>	<b>928,248</b>									
<b>E. FUND BALANCE INCREASE (DECREASE)</b>	<b>(522,318)</b>	<b>60,489</b>	<b>(461,829)</b>	<b>(4,243)</b>	<b>11,500</b>	<b>(60,948)</b>					<b>(515,520)</b>
<b>F. ADJUSTED BEGINNING BALANCE</b>	<b>4,814,634</b>	<b>1,704,252</b>	<b>6,518,886</b>	<b>221,880</b>	<b>1,784,420</b>	<b>249,555</b>	<b>1,503</b>	<b>8,002</b>	<b>12,777</b>		<b>8,797,022</b>
<b>G. ENDING BALANCE</b>	<b>\$ 4,292,316</b>	<b>\$ 1,764,741</b>	<b>\$ 6,057,057</b>	<b>\$ 217,637</b>	<b>\$ 1,795,920</b>	<b>\$ 188,607</b>	<b>\$ 1,503</b>	<b>\$ 8,002</b>	<b>\$ 12,777</b>	<b>\$</b>	<b>\$ 8,281,502</b>
<b>Total General Fund Expenditures, Transfers out and Uses</b>		<b>\$8,796,203</b>									
<b>Recommended Minimum Reserve Calculation at 4%:</b>		<b>\$351,848</b>									
<b>Budgeted Reserve Level:</b>		<b>47.80%</b>									
<b>District Reserve of 47.8% includes:</b>											
<b>General Fund Designated for Economic Uncertainty:</b>											
<b>Special Reserve Fund Ending Balance:</b>											
<b>TOTAL:</b>											

**MULTI-YEAR BUDGET PROJECTION**

CUTTEN ELEMENTARY SCHOOL DISTRICT ALL FUNDS FIRST INTERIM MULTI-YEAR PROJECTION FISCAL YEAR 2025-26		12/8/2023										
		General Fund/TRANS Unrestricted	General Fund/TRANS Restricted	General Fund/TRANS Total	Cafeteria Fund	Special Reserves	Bond Construction	County School Facilities	Capital Outlay	Retiree Fund	Capital Facilities	Total All Funds
<b>A. REVENUES</b>												
Local Control Funding Formula	\$ 6,739,824	\$ 325,538	\$ 6,739,824	\$ 290,000	\$ 11,500	\$ 1,652	\$	\$	\$	\$	\$ 6,739,824	
Federal Sources	117,427	892,319	1,009,746	65,000							615,538	
Other State Sources	138,625	303,612	442,237	891		1,652					1,074,746	
Other Local Sources											456,280	
<b>Total Revenue</b>	<b>6,995,876</b>	<b>1,521,469</b>	<b>8,517,345</b>	<b>355,891</b>	<b>11,500</b>	<b>1,652</b>					<b>8,886,388</b>	
<b>B. EXPENDITURES</b>												
Certificated Salaries	2,912,444	570,688	3,483,132	82,304							3,483,132	
Classified Salaries	851,373	409,245	1,260,618	59,595							1,342,922	
Employee Benefits	1,768,012	687,693	2,455,705	187,170							2,515,300	
Supplies	205,110	31,732	236,842	6,924							424,012	
Services & Other Operating	534,782	105,269	640,051			50,000					696,975	
Capital Outlay	86,225		86,225			12,600					98,825	
Other Outgo	29,326	500,134	529,460								529,460	
Support Costs	(7,160)	7,160										
<b>Total Expenditures</b>	<b>6,380,112</b>	<b>2,311,921</b>	<b>8,692,033</b>	<b>335,993</b>	<b>11,500</b>	<b>62,600</b>					<b>9,090,626</b>	
<b>C. EXCESS REVENUES (EXPENDITURES)</b>												
<b>D. OTHER FINANCING SOURCES/USES</b>												
Interfund Transfers In												
Interfund Transfers Out												
Other Sources												
Other Uses												
Contributions												
<b>Total Other Sources (Uses)</b>	<b>(943,530)</b>	<b>943,530</b>	<b></b>	<b></b>	<b></b>	<b></b>	<b></b>	<b></b>	<b></b>	<b></b>	<b></b>	
<b>E. FUND BALANCE INCREASE (DECREASE)</b>												
<b>F. ADJUSTED BEGINNING BALANCE</b>												
<b>G. ENDING BALANCE</b>	<b>\$ 3,964,550</b>	<b>\$ 1,917,819</b>	<b>\$ 5,882,369</b>	<b>\$ 237,535</b>	<b>\$ 1,807,420</b>	<b>\$ 127,659</b>	<b>\$ 1,503</b>	<b>\$ 8,002</b>	<b>\$ 12,777</b>	<b>\$ 8,077,264</b>	<b>\$ (204,238)</b>	
<b>Total General Fund Expenditures, Transfers out and Uses</b>												
<b>Recommended Minimum Reserve Calculation at 4%:</b>												
<b>Budgeted Reserve Level:</b>												
<b>District Reserve of 41.09% includes:</b>												
<b>General Fund Designated for Economic Uncertainty:</b>												
<b>Special Reserve Fund Ending Balance:</b>												
<b>TOTAL:</b>												



12/08/23

**CUTTEN ELEMENTARY SCHOOL DISTRICT  
 SUPPLEMENT: FIRST INTERIM CASH FLOW -- GENERAL & RESERVE FUNDS  
 Beginning Cash balance as of October 31, 2023**

	November	December	January	February	March	April	May	June	Receivable
Cash as of Oct 31	8,268,962	7,957,639	8,464,529	8,754,753	8,340,505	8,404,067	8,019,685	8,101,660	
LCFF Revenues	368,790	781,360	975,162	325,657	738,227	325,657	816,365	723,026	0
Federal Revenues	3,861	270,675	6,612	(3,808)	200,332	6,612	66,535	412,628	480,160
State Revenues	12,453	183,722	18,374	9,493	9,493	52,004	9,493	812,163	68,475
Local Revenues	33,225	33,678	45,353	33,864	35,093	34,220	44,852	43,824	9,900
Sources	0	0	0	0	0	0	0	0	
P/Y Recbl	0	0	127,713	0	43,568	0	0	0	
1000	326,316	320,068	311,342	317,684	316,008	311,016	340,450	341,477	
2000	109,601	109,811	109,589	113,072	115,675	113,331	119,974	110,105	
3000	171,549	206,627	180,617	174,571	168,747	185,318	190,867	566,850	
4000	11,177	27,363	84,325	24,413	17,308	48,042	18,093	29,728	
5000	111,011	54,109	94,905	149,714	90,587	89,346	166,606	193,305	
6000	0	25,287	0	0	254,825	39,807	0	0	
7000	0	19,280	25,666	0	0	16,017	19,280	579,363	
Uses	0	0	0	0	0	0	0	0	
TF in	0	0	0	0	0	0	0	0	
TF out	0	0	0	0	0	0	0	0	
TRANS Note Payable	0	0	0	0	0	0	0	0	
Payables	0	0	0	0	0	0	0	0	
Deferred Expense	0	0	76,547	0	0	0	0	0	
Prepaid Expense	0	0	0	0	0	0	0	0	
<b>Cash Balance</b>	<b>7,957,639</b>	<b>8,464,529</b>	<b>8,754,753</b>	<b>8,340,505</b>	<b>8,404,067</b>	<b>8,019,685</b>	<b>8,101,660</b>	<b>8,272,474</b>	

**Total Receivables (including deferred appropriations if any) \$558,535**  
**Final Projected Cash Balance General Fund, TRANS, Reserve: \$8,272,474**

November 10, 2023

**MEMORANDUM**

**TO:** District Superintendents and Business Managers

**FROM:** Michael Davies-Hughes, Ed. D., Superintendent

**SUBJECT: CERTIFICATIONS – FIRST INTERIM REPORT**

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Education Code Section 42130 et seq. requires a first-period (10/31) and second-period (1/31) interim financial report. Each district board must certify whether or not the district will be able to meet its financial obligations through the remainder of the fiscal year and subsequent fiscal years.

Attached is a first-period financial reporting package for use in meeting this requirement. Please see the attached memo regarding processing your interim reporting package. **You should submit this information to your board for action by December 15.**

The enclosed District Certification of Interim must be completed by December 15 and returned to us as soon as possible. Check the box for positive, negative, or qualified, depending upon your board's action. If the district self-certifies a qualified or negative condition, transmit any backup material to us as well, as we are required in that case to forward the report to the California Department of Education and state controller, together with any comment or backup material that we may have.

A qualified certification is required if a district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A negative certification is required if a district will be unable to meet its financial obligations for the remainder of this fiscal year or the subsequent one.

The Education Code, which prescribes the duties and responsibilities of county superintendents, requires us to complete a review and come to a conclusion as to each district's fiscal position. During the review period, we may contact you for further information and will work closely with you if your certification or fiscal position indicates the need for a more in-depth review. In the event that our review does not support your board's positive certification, or if the board has certified other than positive, we will communicate our findings to you by January 15.

If you have any questions, please feel free to contact me at 445-7030.

MDH:cm  
Attachments  
c: Johnna Emery, w/Attachments

November 10, 2023

**MEMORANDUM**

**TO:** District Superintendents and Business Managers

**FROM:** Johnna Emery, External Business Manager

**SUBJECT:** **FIRST PERIOD INTERIM REPORTING PACKAGES**

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Enclosed, please find the following materials:

1. Fiscal Year Summary of Basic Filing Due Dates
2. 2023-2024 Budget, Interims, and Financial Reporting Calendar – Interim Reports
3. Understanding the General Fund Summary
4. District Certification of Interim Report
5. Board Reporting Package

The attached financial data was prepared from your district data request and your general ledger as of October 31, 2023. Please review these materials thoroughly.

The Board Reporting Package includes the Form AI (Attendance), Criteria and Standards, and fund forms produced by the SACS Reporting Software. In addition, an All-Funds report summarizing each fund for the current and two multi-years and a Cash Flow report developed by HCOE.

If you have any questions about your document or would like any changes, please do not hesitate to call me at 445-5313. Please let us know if you would like us to review your Interim Report forms with you prior to your board meeting. Thank you.

JE: cm

Enclosures

c: Kelly Roach  
Vanessa Fouquette

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**Humboldt County Office of Education****FIRST PERIOD INTERIM REPORT****Guidelines for Understanding the General Fund Summary**

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<b>General Fund:</b>	Unrestricted (Resources 0000-1999) Restricted (Resources 2000-9999) Summary- Unrestricted/Restricted
<b>COLUMN A Original Budget</b>	The officially adopted budget as of <b>July 1</b> .
<b>COLUMN B Board Approved Operating Budget</b>	The current working budget at <b>October 31</b> .
<b>COLUMN C Actuals to Date</b>	Actual general ledger information of the general fund through <b>October 31</b> .
<b>COLUMN D Projected Year Totals</b>	Column B plus any projections for revenue, payroll and other expenses for the remainder of the year compiled by district staff that was not included in the working budget.
<b>COLUMN E Difference</b>	Difference between Column B (working budget) and Column D (projected year totals).

## MEMORANDUM OF UNDERSTANDING

THIS AGREEMENT ("Agreement") is made effective as of December 7, 2023 by and between Cutten School District (referred to herein as "SCHOOL"), and Humboldt Del Norte Independent Practice Association, (referred to herein as "IPA") for the provision of Empowerment Groups.

### **Responsibilities of the Parties:**

Both parties understand that each should be able to fulfill its responsibilities under this Memorandum of Understanding (MOU) in accordance with the provisions of law and regulation that govern their individual activities. Nothing in this MOU is intended to negate or otherwise render ineffective any such provisions or operating procedures. If at any time any Parties are unable to perform their functions under this MOU consistent with such Parties statutory and regulatory mandates, the affected Parties shall immediately provide written notice to the others seeking a mutually agreed upon resolution.

### **IPA will provide the following services):**

1. Empowerment Groups - \$2,000 for groups starting in January 2024 through the end of May 2024. For any subsequent school years, the fee is \$4,000 per full academic year with services starting in August through May.
  - A. Weekly Young Men's Council
  - B. Case Management Support for Students within each group that may need additional support for up to 5 students at any one time.
    - i. This includes community referrals for the student and family.
    - ii. Strategic efforts to minimize chronic absenteeism.
  - C. Student Support Service Meetings
    - i. Participate in meetings on as needed for service providers also working with the students participating in the empowerment groups.

### **SCHOOL will provide:**

- A. Appropriate referrals of students to the Empowerment Groups.
- B. Facilities adequate for the provision of said services, this includes any renovations to the space to ensure the services can be delivered in an appropriate comfortable setting.
- C. SCHOOL identified school staff member who serves as the onsite support person for students and mentors and is encouraged to be present during all group sessions.

**Confidentiality:**

Parties to this MOU agree to comply with the applicable sections of any appropriate statute or requirement to assure that:

1. All applications and individual records related to services provided under this MOU, including eligibility for services, enrollment, and referral shall be confidential and shall not be open to examination for any purposes not directly connected with the delivery or evaluation of such services.
2. No person will publish or disclose, use, or permit to be published, disclosed, or used, any confidential information pertaining to applicants, participants, or students overall.
3. Each of the Parties will agree to abide by the current confidentiality provision of respective statutes and shall share information necessary for the administration of the program including accountability. To the extent allowable and in accordance with each of the Parties governing state and/or federal laws and regulations, parties, therefore, agree to share client information necessary for provision of services and accountability.
4. Any information deemed confidential under state or federal law provided to or developed by any of the Parties in the performance of the duties described in this MOU shall be kept confidential and shall not be made available to any individual or organization without the approval of all parties, however, the Parties shall make administrative, fiscal, program and participant records available as required by law for audit purposes to assist in the performance of state/federal responsibilities.
5. Parties shall notify remaining Parties promptly of any unauthorized possession, use, knowledge or attempt thereof, of any other Parties data files or other confidential information and shall promptly furnish to that parties full details of the unauthorized release of such confidential information and shall assist with the investigation or prevention of the further release of such information.
6. All services described in this MOU will be delivered in compliance with Health Insurance Portability and Accountability Act (HIPAA) and School Based Wellness Program Standards.
7. The parties hereto agree that they will not disclose results of any records unless such disclosure is authorized to the requirements of the Health Insurance Portability and Accountability Act (HIPAA) and 42 C.F.R., 2.1 et seq. and if necessary, will resist in judicial proceedings any effort to obtain access to the Medical Records, except as provided in the above-cited regulations.

**Additional Conditions**

**SCHOOL** shall hold harmless, defend and indemnify **HUMBOLDT DEL NORTE INDEPENDENT PRACTICE ASSOCIATION** from and against any liability, claim, action, cost, damage or loss of injury, including death, to any person or damage to any property to the extent that such is caused by, or results from, the negligence or misconduct of **SCHOOL** or its officers, agents, or employees or others under its control. This obligation shall continue beyond

the term of this Agreement as to any act or omission which occurred during or under this Agreement.

**Fees**

**Total Fees - \$2,000.00 for 2023/24 school year and \$4,000.00 for each school year thereafter.**

Initial fees are to be paid to the Humboldt IPA upon receipt of the signed agreement and no later than 30 days prior to the start of the groups. For subsequent years, an invoice will be sent approximately 30 days prior to the start of each academic year and should be paid within 10 days of receipt of the invoice.

**Amendments**

This Agreement may not be amended, except by the mutual written agreement of both Parties.

**Termination Provisions**

The agreement will auto renew each year. Either party can terminate at any time with or without reason. Notification of termination shall be given to all Parties at least 30 days prior to the intended date of termination.

In witness whereof, the parties hereto have executed this Agreement on the day and year first written above.

Cutten School District

Humboldt Del Norte Independent  
Practice Association

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name/Title

\_\_\_\_\_  
Name/Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

## BUSINESS ASSOCIATE AGREEMENT

THIS BUSINESS ASSOCIATE AGREEMENT (the “Agreement”), entered into and effective as of this 7th day of December, 2023, is made by and between Humboldt Del Norte Independent Practice Association (“BUSINESS ASSOCIATE”), and Cutten School District (“COVERED ENTITY”), with reference to the following:

WHEREAS, BUSINESS ASSOCIATE and COVERED ENTITY have each agreed that the parties must take certain actions to comply with applicable federal and state privacy, security and confidentiality laws; and

NOW, THEREFORE, for adequate consideration, the receipt and sufficiency of which are hereby acknowledged by each party, BUSINESS ASSOCIATE and COVERED ENTITY, intending to be legally bound, mutually agree to the following terms and conditions:

1. Intent of the Parties. COVERED ENTITY wishes to disclose certain information to BUSINESS ASSOCIATE pursuant to the terms of a services agreement previously entered into between the parties (“Master Services Agreement”) and also pursuant to this Agreement (sometimes collectively referred to as, this “Agreement”), some of which may constitute Protected Health Information (“PHI”). Both parties intend to protect the privacy and provide for the security of PHI disclosed to BUSINESS ASSOCIATE pursuant to this Agreement in compliance with (a) HIPAA, Public Law 104-191, and the regulations promulgated thereunder by the U.S. Department of Health and Human Services (“HIPAA Regulations”), (b) the Health Information Technology for Economic and Clinical Health Act, Public Law 111-105 (“the HITECH Act”) and (c) other applicable laws including, but not limited to, (i) Title 45, Sections 164.314(a), 164.502(e) and 164.504(e) of the Code of Federal Regulations (“C.F.R.”), (ii) Confidentiality of Medical Information Act of 1981, California Civil Code Sections 56 et seq. (General Patient Medical Records); (iii) California Welfare & Institutions Code Sections 5328.6 and 5328.7 (Mental Health Records); and (iv) 42 U.S.C. Sections 290dd-2; 42 C.F.R., Part 2, Section 2.31 (Alcohol and Drug Abuse Records), all as the same may be amended from time to time.

2. Definitions.

- a. Breach shall have the same meaning given to such terms under the HITECH Act, 42 U.S.C. Section 17921.
- b. Business Associate shall have the meaning given to such term under the Privacy Rule, the Security Rule, and the HITECH Act, including, but not limited to, 42 U.S.C. Section 17938 and 45 C.F.R. Section 160.103.
- c. Covered Entity shall have the same meaning given to such term under the Privacy Rule and the Security Rule, including, but not limited to, 45 C.F.R. Section 160.103.
- d. Data Aggregation shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 165.501.
- e. Designated Record Set shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501.



- f. Electronic Protected Health Information means Protected Health Information that is maintained in or transmitted by electronic media.
- g. Electronic Health Record shall have the meaning given to such term in the HITECH Act, including, but not limited to, 42 U.S.C. Section 17921.
- h. Health Care Operations shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501.
- i. Privacy Rule shall mean the HIPAA Regulation that is codified at 45 C.F.R. Part 160 and 164, Subparts A and E.
- j. Protected Health Information or PHI means any information, whether oral or recorded in any form or medium: (i) that relates to the past, present or future physical or mental condition of any individual; the provision of health care to an individual; or the past, present, or future payment for the provision of health care to an individual; and (ii) that identifies the individual or with respect to which there is a reasonable basis to believe the information can be used to identify the individual, and shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501 as well as the following patient identifiable information: (1) name; (2) address, including street address, city, county, zip code and equivalent geocodes; (3) names of relatives; (4) names of employers; (5) date of birth; (6) telephone numbers; (7) facsimile numbers; (8) electronic mail address(es); (9) social security number; (10) medical record number; (11) health plan beneficiary number; (12) account number; (13) certificate/license number(s); (14) any vehicle or other device serial number; (15) World Wide Web Universal Resource Number (WURL); (16) Internet Protocol (IP) address number; (17) finger or voice prints; (18) photographic images; and (19) any other unique identifying number, characteristic, or code that may be available to us (and our employees and agents) which could be used, alone or in combination with other information, to identify an individual. Protected Health Information includes Electronic Protected Health Information.
- k. Protected Information shall mean PHI provided by COVERED ENTITY to BUSINESS ASSOCIATE or created and received by BUSINESS ASSOCIATE on COVERED ENTITY's behalf.
- l. Security Rule shall mean the HIPAA Regulation that is codified at 45 C.F.R. Part 160 and 164, Subparts A and C.
- m. Unsecured PHI shall have the meaning given to such term under the HITECH Act and any guidance issued pursuant to such Act including, but not limited to, 42 U.S.C. Section 17932(h).
- n. Required by Law shall have the same meaning given to the term "required by law" under HIPAA and the HIPAA Regulations, including, but not limited to, 45 C.F.R. Section 164.501.

3. Security and Confidentiality of PHI. BUSINESS ASSOCIATE shall maintain the security and confidentiality of PHI as required by applicable laws and regulations, including HIPAA and the HIPAA Regulations. BUSINESS ASSOCIATE shall, relative to the Services, use PHI solely to perform the Services and as permitted by applicable law; provided that in no event shall BUSINESS ASSOCIATE be required to perform any work that would require BUSINESS ASSOCIATE to obtain unauthorized access to any PHI in violation of applicable federal or state laws governing such information.

Without limiting the generality of the foregoing:

- a. Use of PHI. BUSINESS ASSOCIATE shall not use or further disclose PHI otherwise than as Required by Law or as expressly permitted or required by this Agreement in accordance with the specifications set forth in the Master Services Agreement. Further, BUSINESS ASSOCIATE shall not use Protected Information in any manner that would constitute a violation of the Privacy Rule or the HITECH Act if so used by COVERED ENTITY. BUSINESS ASSOCIATE may use PHI for purposes of (i) managing or administering its internal business processes related to its provision of the Services, (ii) carrying out the legal responsibilities of BUSINESS ASSOCIATE, or (iii) for Data Aggregation purposes for the Health Care Operations of COVERED ENTITY.
- b. Disclosure of PHI. Except as permitted under this Agreement, BUSINESS ASSOCIATE shall not disclose PHI to any other person or entity other than members of BUSINESS ASSOCIATE's workforce as reasonably necessary to perform the Services. BUSINESS ASSOCIATE shall advise members of its workforce who have access to PHI of BUSINESS ASSOCIATE's obligations under the terms of this Agreement, including those relating to HIPAA, the HIPAA Regulations, the Privacy Rule, and the HITECH Act. BUSINESS ASSOCIATE shall take appropriate disciplinary action against any member of its workforce who uses or discloses PHI in violation of this Agreement. If BUSINESS ASSOCIATE discloses Protected Information to a third party, BUSINESS ASSOCIATE must obtain, prior to making any such disclosure, (i) reasonable written assurances from such third party that such Protected Information will be held confidential as provided pursuant to this Agreement and only disclosed as required by law or for the purposes for which it was disclosed to such third party, and (ii) a written agreement from such third party to notify BUSINESS ASSOCIATE of any breaches of confidentiality of the Protected Information, to the extent it has obtained knowledge of such breach.
- c. Prohibited Uses and Disclosures. BUSINESS ASSOCIATE shall not use or disclose Protected Information for fundraising or marketing purposes. BUSINESS ASSOCIATE shall not disclose Protected Information to a health plan for payment or health care operations purposes if the patient has requested this special restriction, and has paid out of pocket in full for health care item or service to which the PHI solely relates, in accordance with 42 U.S.C. Section 17935(a). BUSINESS ASSOCIATE shall not directly or indirectly receive remuneration in exchange for Protected Information, except with the prior written consent of COVERED ENTITY

and as permitted by the HITECH Act, 42 U.S.C. Section 17935(d)(2); however, this prohibition shall not affect payment by COVERED ENTITY to BUSINESS ASSOCIATE for services provided pursuant to the Contract.

- d. Safeguards. BUSINESS ASSOCIATE shall use appropriate safeguards to prevent use or disclosure of PHI other than as provided for by this Agreement. BUSINESS ASSOCIATE shall maintain a written information security program that includes administrative, technical and physical safeguards appropriate to the size and complexity of the BUSINESS ASSOCIATE's operations and the nature and scope of its activities. Such safeguards shall protect the confidentiality, integrity and availability of the Protected Information, in accordance with 45 C.F.R. Sections 164.308, 164.310, and 164.312. BUSINESS ASSOCIATE shall comply with the policies and procedures and documentation requirements of the HIPAA Security Rule, including, but not limited to, 45 C.F.R. Section 164.316.
- e. Reporting of Improper Access, Use or Disclosures. BUSINESS ASSOCIATE shall report to COVERED ENTITY in writing of any access, use or disclosure of Protected Information not permitted by the Contract and Agreement, and any Breach of Unsecured PHI of which it becomes aware without unreasonable delay and in no case later than 10 calendar days after discovery. BUSINESS ASSOCIATE shall maintain a record of all disclosures of PHI made otherwise than for the purposes of this Agreement, including the related name, date of the disclosure, the address of the recipient of the PHI, a brief description of the PHI disclosed, and the purpose of the disclosure. BUSINESS ASSOCIATE shall make such record available to COVERED ENTITY upon request.
- f. Subcontractors. BUSINESS ASSOCIATE shall ensure that any agents, including subcontractors, to whom it provides PHI received from (or created or received by BUSINESS ASSOCIATE on behalf of) COVERED ENTITY agree to the same restrictions and conditions that apply to BUSINESS ASSOCIATE with respect to such PHI in this Agreement and implement the safeguards required by paragraph n, below, with respect to Electronic PHI. BUSINESS ASSOCIATE shall implement and maintain sanctions against agents and subcontractors that violate such restrictions and conditions and shall mitigate the effects of any such violation (see C.F.R. Sections 164.530(f) and 164.530(e)(1)).
- g. Disclosure to U.S. Department of Health and Human Services. BUSINESS ASSOCIATE shall make its internal practices, books, and records relating to the use and disclosure of PHI received from COVERED ENTITY (or created, received, and/or transferred by BUSINESS ASSOCIATE on behalf of COVERED ENTITY) available to the Secretary upon request, for purposes of determining COVERED ENTITY'S compliance with HIPAA and the HIPAA Regulations. BUSINESS ASSOCIATE shall provide to COVERED ENTITY a copy of any Protected Information that BUSINESS ASSOCIATE provides to the Secretary concurrently with providing such Protected Information to the

Secretary.

- h. Availability of Information to COVERED ENTITY. BUSINESS ASSOCIATE shall make Protected Information maintained by BUSINESS ASSOCIATE or its agents or subcontractors in Designated Record Sets available to COVERED ENTITY for inspection an copy within ten (10) days of a request by COVERED ENTITY to enable COVERED ENTITY to fulfill its obligations under Privacy Rule, including, but not limited to, 45 C.F.R. Sections 164.524 and 164.528. If BUSINESS ASSOCIATE maintains Electronic Health Record, BUSINESS ASSOCIATE shall provide such information in electronic format to enable COVERED ENTITY to fulfill its obligations under the HITECH Act, including, but not limited to, 42 U.S.C. Section 17935(c).
- i. Amendment to PHI. Within ten (10) days of receipt of a request from COVERED ENTITY for an amendment of Protected Information or a record about an individual contained in a Designated Record Set, BUSINESS ASSOCIATE or its agents or subcontractors shall make COVERED ENTITY's PHI available to COVERED ENTITY, as COVERED ENTITY may require, to fulfill COVERED ENTITY's obligations to amend PHI pursuant to HIPAA and the HIPAA Regulations, including but not limited to 45 C.F.R. Section 164.526 and BUSINESS ASSOCIATE shall, as directed by COVERED ENTITY, incorporate any amendments to COVERED ENTITY's PHI into copies of such PHI maintained by BUSINESS ASSOCIATE. If any individual requests an amendment of Protected Information directly from BUSINESS ASSOCIATE or its agents or subcontractors, BUSINESS ASSOCIATE must notify COVERED ENTITY in writing within five (5) days of the request. Any approval or denial of amendment of Protected Information maintained by BUSINESS ASSOCIATE or its agents or subcontractors shall be the responsibility of COVERED ENTITY.
- j. Accounting Rights. Within ten (10) days of notice by COVERED ENTITY of a request of an accounting of disclosures of Protected Information, BUSINESS ASSOCIATE and its agents or subcontractors shall make available to COVERED ENTITY the information required to provide an accounting of disclosures to enable COVERED ENTITY to fulfill its obligations under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.528, and the HITECH Act, including but not limited to, 42 U.S.C. Section 1935(c), as determined by COVERED ENTITY. BUSINESS ASSOCIATE agrees to implement a process that allows for an accounting to be collected and maintained by BUSINESS ASSOCIATE and its agents or subcontractors for at least six (6) years prior to the request. However, accounting of disclosures for an Electronic Health Record for treatment, payment or health care operations purposes are required to be collected and maintained for only three (3) years prior to the request, and only to the extent that BUSINESS ASSOCIATE maintains an electronic health record and is subject to this requirement. At a minimum, the information collected and maintained shall include: (i) the date of disclosure; (ii) the name of the entity or person who received

Protected Information and, if known, the address of the entity or person; (iii) a brief description of Protected Information disclosed; and (iv) a brief statement of purpose of the disclosure that reasonably informs the individual of the basis for the disclosure, or a copy of the individual's authorization, or a copy of the written request for disclosure. In the event that the request for an accounting is delivered directly to BUSINESS ASSOCIATE or its agents or subcontractors, BUSINESS ASSOCIATE shall within five (5) days of the request forward it to COVERED ENTITY in writing. It shall be COVERED ENTITY's responsibility to prepare and deliver any such accounting requested. BUSINESS ASSOCIATE shall not disclose any Protected Information except as set forth in Sections 2.b. of this Agreement. The provisions of this subparagraph i shall survive the termination of this Agreement.

- k. Minimum Necessary. BUSINESS ASSOCIATE (and its agents or subcontractors) shall request, use and disclose a "limited data set" unless a greater amount of PHI is the minimum necessary to accomplish the purposes of the use, disclosure or request. BUSINESS ASSOCIATE understands that the definition of "minimum necessary" is in flux and shall keep itself informed of guidance issued by the Secretary with respect to what constitutes "minimum necessary."
- l. Data Ownership. BUSINESS ASSOCIATE acknowledges that BUSINESS ASSOCIATE has no ownership rights with respect to the Protected Information.
- m. Breach Pattern or Practice by BUSINESS ASSOCIATE. Pursuant to 42 U.S.C. Section 17934(b), if the COVERED ENTITY knows of a pattern of activity or practice of the BUSINESS ASSOCIATE that constitutes a material breach or violation of the BUSINESS ASSOCIATE'S obligations under the Contract or Agreement or other arrangement, the COVERED ENTITY must take reasonable steps to cure the breach or end the violation. If the steps are unsuccessful, the COVERED ENTITY must terminate the Contract or any other arrangement if feasible. COVERED ENTITY shall provide written notice to BUSINESS ASSOCIATE of any pattern of activity or practice of the BUSINESS ASSOCIATE that COVERED ENTITY believes constitutes a material breach or violation of BUSINESS ASSOCIATE'S obligations under the Contract or Agreement or other arrangement within five (5) days of discovery and shall meet with BUSINESS ASSOCIATE to discuss and attempt to resolve the problem as one of the reasonable steps to cure the breach or end the violation.
- n. HIPAA Security Standards for the Protection of Electronic Protected Health Information (the "HIPAA Security Rule").
  - (1) Definitions. The parties agree that any capitalized terms shall have the same definition as given to them under HIPAA and the HIPAA Regulations.
  - (2) Security Safeguards. BUSINESS ASSOCIATE shall implement administrative, physical and technical safeguards that reasonably

and appropriately protect the confidentiality, integrity and availability of electronic PHI that BUSINESS ASSOCIATE creates, receives, maintains, or transmits on behalf of COVERED ENTITY as required by the HIPAA Security Rule.

- (3) Reporting. BUSINESS ASSOCIATE shall report within five (5) days, in writing, to the Privacy Officer of COVERED ENTITY any Security Incident of which the BUSINESS ASSOCIATE becomes aware.
- (4) Agents and Subcontractors. BUSINESS ASSOCIATE shall insure that any of its agents or subcontractors to whom BUSINESS ASSOCIATE provides PHI shall implement reasonable and appropriate safeguards to protect the PHI. BUSINESS ASSOCIATE shall also ensure that each such agent or subcontractor agrees in writing to be bound by the same terms and conditions that apply to BUSINESS ASSOCIATE with respect to PHI. In addition, BUSINESS ASSOCIATE agrees that it shall not disclose any PHI to an agent or subcontractor located outside of the United States without the prior express written consent of COVERED ENTITY
- (5) Encryption. Electronic Protected Health Information transmitted or otherwise transferred between COVERED ENTITY and BUSINESS ASSOCIATE must be encrypted by a process that renders the Electronic Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals within the meaning of HITECH §13402 and any implementing guidance, including but not limited to 42 CFR 164.402.

4. Notification and Report of Unauthorized Disclosures. BUSINESS ASSOCIATE shall notify COVERED ENTITY within five (5) days of any breach of security, intrusion or unauthorized disclosure of PHI and/or any disclosure of Data in violation of any applicable federal or state laws or regulations. BUSINESS ASSOCIATE shall take prompt corrective action to cure any such deficiencies and any action pertaining to such unauthorized disclosure required by applicable federal and state laws and regulations.

5. Procedure Upon Termination. Within sixty (60) days of termination of this Agreement which term shall run concurrently with the Master Services Agreement, BUSINESS ASSOCIATE shall return or destroy all PHI received from, or created or received by BUSINESS ASSOCIATE or its agents or subcontractors on behalf of COVERED ENTITY that BUSINESS ASSOCIATE or its agents or subcontractors still maintains in any form and retain no copies of such information or, if such return or destruction is not feasible, extend the provisions of this Section to such information and limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible. If COVERED ENTITY elects destruction of the PHI, BUSINESS ASSOCIATE shall certify in writing to COVERED ENTITY that such PHI has been destroyed. This paragraph shall survive termination of the Master Services Agreement.

- a. Material Breach. A breach by BUSINESS ASSOCIATE of any provision of this Agreement, as determined by COVERED ENTITY, shall constitute

a material breach of the Contract and shall provide grounds for immediate termination of the Contract, any provision in the Contract to the contrary notwithstanding.

- b. Judicial or Administrative Proceeding. COVERED ENTITY may terminate the Contract, effective immediately, if (i) BUSINESS ASSOCIATE is named as a defendant in a criminal proceeding for a violation of HIPAA, the HITECH Act, or the HIPAA Regulations or any other security or privacy laws or (ii) a finding or stipulation that the BUSINESS ASSOCIATE has violated any standard or requirement of HIPAA, the HITECH Act, or the HIPAA Regulations or any other security or privacy laws is made in any administrative or civil proceeding in which the party has been joined.

6. Disclaimer. COVERED ENTITY makes no warranty or representation that compliance by BUSINESS ASSOCIATE with this Agreement, HIPAA, the HITECH Act, or the HIPAA Regulations will be adequate or satisfactory for BUSINESS ASSOCIATE's own purposes. BUSINESS ASSOCIATE is solely responsible for all decisions made by BUSINESS ASSOCIATE regarding the safeguarding of PHI.

7. Amendment.

- a. Amendment to Comply with Law. The parties acknowledge that state and federal laws relating to data security and privacy are rapidly evolving and that amendment of the Contract or Agreement may be required to provide for procedures to ensure compliance with such developments. The parties specifically agree to take such actions as is necessary to implement the standards and requirements of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule and other applicable laws relating to the security or confidentiality of PHI. The parties understand and agree that COVERED ENTITY must receive satisfactory written assurance from BUSINESS ASSOCIATE that BUSINESS ASSOCIATE will adequately safeguard all Protected Information. Upon the request of either party, the other party agrees to promptly enter into negotiations concerning the terms of an amendment to this Agreement embodying written assurances consistent with the standards and requirements of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule or other applicable laws. COVERED ENTITY may terminate the Contract upon thirty (30) days written notice in the event (i) BUSINESS ASSOCIATE does not promptly enter into negotiations to amend the Contract or Agreement when requested by COVERED ENTITY pursuant to this Section or (ii) BUSINESS ASSOCIATE does not enter into an amendment to the Contract or Agreement providing assurances regarding the safeguarding of PHI that COVERED ENTITY, in its sole discretion, deems sufficient to satisfy the standards and requirements of applicable laws.

8. Assistance in Litigation or Administrative Proceedings. Each party (the "Assisting Party") shall make itself, and any subcontractors, employees or agents assisting it in the performance of its obligations under the Contract or Agreement, available to the other party, at no cost to other party, to testify as witness, or otherwise, in the event of litigation or administrative proceedings being commenced against the other party, its directors, officers or

employees based upon a claimed violation of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule, or other laws relating to security and privacy, except where the Assisting Party or its subcontractor, employee or agent is a named adverse party.

9. Indemnification. Each party (the “Indemnifying Party”) agrees to indemnify, defend and hold harmless the other party’s (the Indemnified Party”) employees, directors, officers, subcontractors, agents or other members of its Workforce from and against any claim, cause of action, liability, damage, cost or expense, including without limitation attorneys’ fees and court or proceeding costs, consultants’ fees, costs of delivering notice to individuals, cost of any notice published in the media, cost of services offered to affected individuals, and cost of responding to any audit triggered by arising out of or in connection with any non-permitted or violating use or disclosure of PHI or other breach of this Agreement by the Indemnifying Party or any subcontractor, agent, person or entity under the Indemnifying Party’s control.

10. No Third-Party Beneficiaries. Nothing express or implied in the Contract or Agreement is intended to confer, nor shall anything herein confer, upon any person other than COVERED ENTITY, BUSINESS ASSOCIATE and their respective successors or assigns, any rights, remedies, obligations or liabilities whatsoever.

11. Applicability; Conflicts. Except as specifically required to implement the purposes of this Agreement or to the extent inconsistent with this Agreement, all terms of the Master Services Agreement shall remain in force and effect. In the event of a conflict between a provision of this Agreement and a provision of the Master Services Agreement, the provisions of this Agreement shall govern and control.

12. Interpretation. The provisions of this Agreement shall prevail over any provisions in the Contract that may conflict or appear inconsistent with any provision in this Agreement. This Agreement and the Contract shall be interpreted as broadly as necessary to implement and comply with HIPAA, the HITECH Act, the Privacy Rule and the Security Rule. The parties agree that any ambiguity in this Agreement shall be resolved in favor of a meaning that complies and that is consistent with HIPAA, the HITECH Act, the Privacy Rule and the Security Rule.

13. IN WITNESS WHEREOF, the parties have executed this Agreement on the date first written above.

Cutten School District:

By: \_\_\_\_\_

Humboldt Del Norte Independent Practice Association:

By: \_\_\_\_\_



## BUSINESS ASSOCIATE AGREEMENT

THIS BUSINESS ASSOCIATE AGREEMENT (the “Agreement”), entered into and effective as of this 16th day of October, 2023, is made by and between Humboldt Del Norte Independent Practice Association (“BUSINESS ASSOCIATE”), and Cutten School District (“COVERED ENTITY”), with reference to the following:

WHEREAS, BUSINESS ASSOCIATE and COVERED ENTITY have each agreed that the parties must take certain actions to comply with applicable federal and state privacy, security and confidentiality laws; and

NOW, THEREFORE, for adequate consideration, the receipt and sufficiency of which are hereby acknowledged by each party, BUSINESS ASSOCIATE and COVERED ENTITY, intending to be legally bound, mutually agree to the following terms and conditions:

1. Intent of the Parties. COVERED ENTITY wishes to disclose certain information to BUSINESS ASSOCIATE pursuant to the terms of a services agreement previously entered into between the parties (“Master Services Agreement”) and also pursuant to this Agreement (sometimes collectively referred to as, this “Agreement”), some of which may constitute Protected Health Information (“PHI”). Both parties intend to protect the privacy and provide for the security of PHI disclosed to BUSINESS ASSOCIATE pursuant to this Agreement in compliance with (a) HIPAA, Public Law 104-191, and the regulations promulgated thereunder by the U.S. Department of Health and Human Services (“HIPAA Regulations”), (b) the Health Information Technology for Economic and Clinical Health Act, Public Law 111-105 (“the HITECH Act”) and (c) other applicable laws including, but not limited to, (i) Title 45, Sections 164.314(a), 164.502(e) and 164.504(e) of the Code of Federal Regulations (“C.F.R.”), (ii) Confidentiality of Medical Information Act of 1981, California Civil Code Sections 56 et seq. (General Patient Medical Records); (iii) California Welfare & Institutions Code Sections 5328.6 and 5328.7 (Mental Health Records); and (iv) 42 U.S.C. Sections 290dd-2; 42 C.F.R., Part 2, Section 2.31 (Alcohol and Drug Abuse Records), all as the same may be amended from time to time.

2. Definitions.

- a. Breach shall have the same meaning given to such terms under the HITECH Act, 42 U.S.C. Section 17921.
- b. Business Associate shall have the meaning given to such term under the Privacy Rule, the Security Rule, and the HITECH Act, including, but not limited to, 42 U.S.C. Section 17938 and 45 C.F.R. Section 160.103.
- c. Covered Entity shall have the same meaning given to such term under the Privacy Rule and the Security Rule, including, but not limited to, 45 C.F.R. Section 160.103.
- d. Data Aggregation shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 165.501.
- e. Designated Record Set shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501.

- f. Electronic Protected Health Information means Protected Health Information that is maintained in or transmitted by electronic media.
- g. Electronic Health Record shall have the meaning given to such term in the HITECH Act, including, but not limited to, 42 U.S.C. Section 17921.
- h. Health Care Operations shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501.
- i. Privacy Rule shall mean the HIPAA Regulation that is codified at 45 C.F.R. Part 160 and 164, Subparts A and E.
- j. Protected Health Information or PHI means any information, whether oral or recorded in any form or medium: (i) that relates to the past, present or future physical or mental condition of any individual; the provision of health care to an individual; or the past, present, or future payment for the provision of health care to an individual; and (ii) that identifies the individual or with respect to which there is a reasonable basis to believe the information can be used to identify the individual, and shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.501 as well as the following patient identifiable information: (1) name; (2) address, including street address, city, county, zip code and equivalent geocodes; (3) names of relatives; (4) names of employers; (5) date of birth; (6) telephone numbers; (7) facsimile numbers; (8) electronic mail address(es); (9) social security number; (10) medical record number; (11) health plan beneficiary number; (12) account number; (13) certificate/license number(s); (14) any vehicle or other device serial number; (15) World Wide Web Universal Resource Number (WURL); (16) Internet Protocol (IP) address number; (17) finger or voice prints; (18) photographic images; and (19) any other unique identifying number, characteristic, or code that may be available to us (and our employees and agents) which could be used, alone or in combination with other information, to identify an individual. Protected Health Information includes Electronic Protected Health Information.
- k. Protected Information shall mean PHI provided by COVERED ENTITY to BUSINESS ASSOCIATE or created and received by BUSINESS ASSOCIATE on COVERED ENTITY's behalf.
- l. Security Rule shall mean the HIPAA Regulation that is codified at 45 C.F.R. Part 160 and 164, Subparts A and C.
- m. Unsecured PHI shall have the meaning given to such term under the HITECH Act and any guidance issued pursuant to such Act including, but not limited to, 42 U.S.C. Section 17932(h).
- n. Required by Law shall have the same meaning given to the term "required by law" under HIPAA and the HIPAA Regulations, including, but not limited to, 45 C.F.R. Section 164.501.

3. Security and Confidentiality of PHI. BUSINESS ASSOCIATE shall maintain the security and confidentiality of PHI as required by applicable laws and regulations, including HIPAA and the HIPAA Regulations. BUSINESS ASSOCIATE shall, relative to the Services, use PHI solely to perform the Services and as permitted by applicable law; provided that in no event shall BUSINESS ASSOCIATE be required to perform any work that would require BUSINESS ASSOCIATE to obtain unauthorized access to any PHI in violation of applicable federal or state laws governing such information.

Without limiting the generality of the foregoing:

- a. Use of PHI. BUSINESS ASSOCIATE shall not use or further disclose PHI otherwise than as Required by Law or as expressly permitted or required by this Agreement in accordance with the specifications set forth in the Master Services Agreement. Further, BUSINESS ASSOCIATE shall not use Protected Information in any manner that would constitute a violation of the Privacy Rule or the HITECH Act if so used by COVERED ENTITY. BUSINESS ASSOCIATE may use PHI for purposes of (i) managing or administering its internal business processes related to its provision of the Services, (ii) carrying out the legal responsibilities of BUSINESS ASSOCIATE, or (iii) for Data Aggregation purposes for the Health Care Operations of COVERED ENTITY.
- b. Disclosure of PHI. Except as permitted under this Agreement, BUSINESS ASSOCIATE shall not disclose PHI to any other person or entity other than members of BUSINESS ASSOCIATE's workforce as reasonably necessary to perform the Services. BUSINESS ASSOCIATE shall advise members of its workforce who have access to PHI of BUSINESS ASSOCIATE's obligations under the terms of this Agreement, including those relating to HIPAA, the HIPAA Regulations, the Privacy Rule, and the HITECH Act. BUSINESS ASSOCIATE shall take appropriate disciplinary action against any member of its workforce who uses or discloses PHI in violation of this Agreement. If BUSINESS ASSOCIATE discloses Protected Information to a third party, BUSINESS ASSOCIATE must obtain, prior to making any such disclosure, (i) reasonable written assurances from such third party that such Protected Information will be held confidential as provided pursuant to this Agreement and only disclosed as required by law or for the purposes for which it was disclosed to such third party, and (ii) a written agreement from such third party to notify BUSINESS ASSOCIATE of any breaches of confidentiality of the Protected Information, to the extent it has obtained knowledge of such breach.
- c. Prohibited Uses and Disclosures. BUSINESS ASSOCIATE shall not use or disclose Protected Information for fundraising or marketing purposes. BUSINESS ASSOCIATE shall not disclose Protected Information to a health plan for payment or health care operations purposes if the patient has requested this special restriction, and has paid out of pocket in full for health care item or service to which the PHI solely relates, in accordance with 42 U.S.C. Section 17935(a). BUSINESS ASSOCIATE shall not directly or indirectly receive remuneration in exchange for Protected Information, except with the prior written consent of COVERED ENTITY

and as permitted by the HITECH Act, 42 U.S.C. Section 17935(d)(2); however, this prohibition shall not affect payment by COVERED ENTITY to BUSINESS ASSOCIATE for services provided pursuant to the Contract.

- d. Safeguards. BUSINESS ASSOCIATE shall use appropriate safeguards to prevent use or disclosure of PHI other than as provided for by this Agreement. BUSINESS ASSOCIATE shall maintain a written information security program that includes administrative, technical and physical safeguards appropriate to the size and complexity of the BUSINESS ASSOCIATE's operations and the nature and scope of its activities. Such safeguards shall protect the confidentiality, integrity and availability of the Protected Information, in accordance with 45 C.F.R. Sections 164.308, 164.310, and 164.312. BUSINESS ASSOCIATE shall comply with the policies and procedures and documentation requirements of the HIPAA Security Rule, including, but not limited to, 45 C.F.R. Section 164.316.
- e. Reporting of Improper Access, Use or Disclosures. BUSINESS ASSOCIATE shall report to COVERED ENTITY in writing of any access, use or disclosure of Protected Information not permitted by the Contract and Agreement, and any Breach of Unsecured PHI of which it becomes aware without unreasonable delay and in no case later than 10 calendar days after discovery. BUSINESS ASSOCIATE shall maintain a record of all disclosures of PHI made otherwise than for the purposes of this Agreement, including the related name, date of the disclosure, the address of the recipient of the PHI, a brief description of the PHI disclosed, and the purpose of the disclosure. BUSINESS ASSOCIATE shall make such record available to COVERED ENTITY upon request.
- f. Subcontractors. BUSINESS ASSOCIATE shall ensure that any agents, including subcontractors, to whom it provides PHI received from (or created or received by BUSINESS ASSOCIATE on behalf of) COVERED ENTITY agree to the same restrictions and conditions that apply to BUSINESS ASSOCIATE with respect to such PHI in this Agreement and implement the safeguards required by paragraph n, below, with respect to Electronic PHI. BUSINESS ASSOCIATE shall implement and maintain sanctions against agents and subcontractors that violate such restrictions and conditions and shall mitigate the effects of any such violation (see C.F.R. Sections 164.530(f) and 164.530(e)(1)).
- g. Disclosure to U.S. Department of Health and Human Services. BUSINESS ASSOCIATE shall make its internal practices, books, and records relating to the use and disclosure of PHI received from COVERED ENTITY (or created, received, and/or transferred by BUSINESS ASSOCIATE on behalf of COVERED ENTITY) available to the Secretary upon request, for purposes of determining COVERED ENTITY'S compliance with HIPAA and the HIPAA Regulations. BUSINESS ASSOCIATE shall provide to COVERED ENTITY a copy of any Protected Information that BUSINESS ASSOCIATE provides to the Secretary concurrently with providing such Protected Information to the

Secretary.

- h. Availability of Information to COVERED ENTITY. BUSINESS ASSOCIATE shall make Protected Information maintained by BUSINESS ASSOCIATE or its agents or subcontractors in Designated Record Sets available to COVERED ENTITY for inspection an copy within ten (10) days of a request by COVERED ENTITY to enable COVERED ENTITY to fulfill its obligations under Privacy Rule, including, but not limited to, 45 C.F.R. Sections 164.524 and 164.528. If BUSINESS ASSOCIATE maintains Electronic Health Record, BUSINESS ASSOCIATE shall provide such information in electronic format to enable COVERED ENTITY to fulfill its obligations under the HITECH Act, including, but not limited to, 42 U.S.C. Section 17935(c).
- i. Amendment to PHI. Within ten (10) days of receipt of a request from COVERED ENTITY for an amendment of Protected Information or a record about an individual contained in a Designated Record Set, BUSINESS ASSOCIATE or its agents or subcontractors shall make COVERED ENTITY's PHI available to COVERED ENTITY, as COVERED ENTITY may require, to fulfill COVERED ENTITY's obligations to amend PHI pursuant to HIPAA and the HIPAA Regulations, including but not limited to 45 C.F.R. Section 164.526 and BUSINESS ASSOCIATE shall, as directed by COVERED ENTITY, incorporate any amendments to COVERED ENTITY's PHI into copies of such PHI maintained by BUSINESS ASSOCIATE. If any individual requests an amendment of Protected Information directly from BUSINESS ASSOCIATE or its agents or subcontractors, BUSINESS ASSOCIATE must notify COVERED ENTITY in writing within five (5) days of the request. Any approval or denial of amendment of Protected Information maintained by BUSINESS ASSOCIATE or its agents or subcontractors shall be the responsibility of COVERED ENTITY.
- j. Accounting Rights. Within ten (10) days of notice by COVERED ENTITY of a request of an accounting of disclosures of Protected Information, BUSINESS ASSOCIATE and its agents or subcontractors shall make available to COVERED ENTITY the information required to provide an accounting of disclosures to enable COVERED ENTITY to fulfill its obligations under the Privacy Rule, including, but not limited to, 45 C.F.R. Section 164.528, and the HITECH Act, including but not limited to, 42 U.S.C. Section 1935(c), as determined by COVERED ENTITY. BUSINESS ASSOCIATE agrees to implement a process that allows for an accounting to be collected and maintained by BUSINESS ASSOCIATE and its agents or subcontractors for at least six (6) years prior to the request. However, accounting of disclosures for an Electronic Health Record for treatment, payment or health care operations purposes are required to be collected and maintained for only three (3) years prior to the request, and only to the extent that BUSINESS ASSOCIATE maintains an electronic health record and is subject to this requirement. At a minimum, the information collected and maintained shall include: (i) the date of disclosure; (ii) the name of the entity or person who received

Protected Information and, if known, the address of the entity or person; (iii) a brief description of Protected Information disclosed; and (iv) a brief statement of purpose of the disclosure that reasonably informs the individual of the basis for the disclosure, or a copy of the individual's authorization, or a copy of the written request for disclosure. In the event that the request for an accounting is delivered directly to BUSINESS ASSOCIATE or its agents or subcontractors, BUSINESS ASSOCIATE shall within five (5) days of the request forward it to COVERED ENTITY in writing. It shall be COVERED ENTITY's responsibility to prepare and deliver any such accounting requested. BUSINESS ASSOCIATE shall not disclose any Protected Information except as set forth in Sections 2.b. of this Agreement. The provisions of this subparagraph i shall survive the termination of this Agreement.

- k. Minimum Necessary. BUSINESS ASSOCIATE (and its agents or subcontractors) shall request, use and disclose a "limited data set" unless a greater amount of PHI is the minimum necessary to accomplish the purposes of the use, disclosure or request. BUSINESS ASSOCIATE understands that the definition of "minimum necessary" is in flux and shall keep itself informed of guidance issued by the Secretary with respect to what constitutes "minimum necessary."
- l. Data Ownership. BUSINESS ASSOCIATE acknowledges that BUSINESS ASSOCIATE has no ownership rights with respect to the Protected Information.
- m. Breach Pattern or Practice by BUSINESS ASSOCIATE. Pursuant to 42 U.S.C. Section 17934(b), if the COVERED ENTITY knows of a pattern of activity or practice of the BUSINESS ASSOCIATE that constitutes a material breach or violation of the BUSINESS ASSOCIATE'S obligations under the Contract or Agreement or other arrangement, the COVERED ENTITY must take reasonable steps to cure the breach or end the violation. If the steps are unsuccessful, the COVERED ENTITY must terminate the Contract or any other arrangement if feasible. COVERED ENTITY shall provide written notice to BUSINESS ASSOCIATE of any pattern of activity or practice of the BUSINESS ASSOCIATE that COVERED ENTITY believes constitutes a material breach or violation of BUSINESS ASSOCIATE'S obligations under the Contract or Agreement or other arrangement within five (5) days of discovery and shall meet with BUSINESS ASSOCIATE to discuss and attempt to resolve the problem as one of the reasonable steps to cure the breach or end the violation.
- n. HIPAA Security Standards for the Protection of Electronic Protected Health Information (the "HIPAA Security Rule").
  - (1) Definitions. The parties agree that any capitalized terms shall have the same definition as given to them under HIPAA and the HIPAA Regulations.
  - (2) Security Safeguards. BUSINESS ASSOCIATE shall implement administrative, physical and technical safeguards that reasonably

and appropriately protect the confidentiality, integrity and availability of electronic PHI that BUSINESS ASSOCIATE creates, receives, maintains, or transmits on behalf of COVERED ENTITY as required by the HIPAA Security Rule.

- (3) Reporting. BUSINESS ASSOCIATE shall report within five (5) days, in writing, to the Privacy Officer of COVERED ENTITY any Security Incident of which the BUSINESS ASSOCIATE becomes aware.
- (4) Agents and Subcontractors. BUSINESS ASSOCIATE shall insure that any of its agents or subcontractors to whom BUSINESS ASSOCIATE provides PHI shall implement reasonable and appropriate safeguards to protect the PHI. BUSINESS ASSOCIATE shall also ensure that each such agent or subcontractor agrees in writing to be bound by the same terms and conditions that apply to BUSINESS ASSOCIATE with respect to PHI. In addition, BUSINESS ASSOCIATE agrees that it shall not disclose any PHI to an agent or subcontractor located outside of the United States without the prior express written consent of COVERED ENTITY
- (5) Encryption. Electronic Protected Health Information transmitted or otherwise transferred between COVERED ENTITY and BUSINESS ASSOCIATE must be encrypted by a process that renders the Electronic Protected Health Information unusable, unreadable, or indecipherable to unauthorized individuals within the meaning of HITECH §13402 and any implementing guidance, including but not limited to 42 CFR 164.402.

4. Notification and Report of Unauthorized Disclosures. BUSINESS ASSOCIATE shall notify COVERED ENTITY within five (5) days of any breach of security, intrusion or unauthorized disclosure of PHI and/or any disclosure of Data in violation of any applicable federal or state laws or regulations. BUSINESS ASSOCIATE shall take prompt corrective action to cure any such deficiencies and any action pertaining to such unauthorized disclosure required by applicable federal and state laws and regulations.

5. Procedure Upon Termination. Within sixty (60) days of termination of this Agreement which term shall run concurrently with the Master Services Agreement, BUSINESS ASSOCIATE shall return or destroy all PHI received from, or created or received by BUSINESS ASSOCIATE or its agents or subcontractors on behalf of COVERED ENTITY that BUSINESS ASSOCIATE or its agents or subcontractors still maintains in any form and retain no copies of such information or, if such return or destruction is not feasible, extend the provisions of this Section to such information and limit further uses and disclosures to those purposes that make the return or destruction of the information infeasible. If COVERED ENTITY elects destruction of the PHI, BUSINESS ASSOCIATE shall certify in writing to COVERED ENTITY that such PHI has been destroyed. This paragraph shall survive termination of the Master Services Agreement.

- a. Material Breach. A breach by BUSINESS ASSOCIATE of any provision of this Agreement, as determined by COVERED ENTITY, shall constitute

a material breach of the Contract and shall provide grounds for immediate termination of the Contract, any provision in the Contract to the contrary notwithstanding.

- b. Judicial or Administrative Proceeding. COVERED ENTITY may terminate the Contract, effective immediately, if (i) BUSINESS ASSOCIATE is named as a defendant in a criminal proceeding for a violation of HIPAA, the HITECH Act, or the HIPAA Regulations or any other security or privacy laws or (ii) a finding or stipulation that the BUSINESS ASSOCIATE has violated any standard or requirement of HIPAA, the HITECH Act, or the HIPAA Regulations or any other security or privacy laws is made in any administrative or civil proceeding in which the party has been joined.

6. Disclaimer. COVERED ENTITY makes no warranty or representation that compliance by BUSINESS ASSOCIATE with this Agreement, HIPAA, the HITECH Act, or the HIPAA Regulations will be adequate or satisfactory for BUSINESS ASSOCIATE's own purposes. BUSINESS ASSOCIATE is solely responsible for all decisions made by BUSINESS ASSOCIATE regarding the safeguarding of PHI.

7. Amendment.

- a. Amendment to Comply with Law. The parties acknowledge that state and federal laws relating to data security and privacy are rapidly evolving and that amendment of the Contract or Agreement may be required to provide for procedures to ensure compliance with such developments. The parties specifically agree to take such actions as is necessary to implement the standards and requirements of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule and other applicable laws relating to the security or confidentiality of PHI. The parties understand and agree that COVERED ENTITY must receive satisfactory written assurance from BUSINESS ASSOCIATE that BUSINESS ASSOCIATE will adequately safeguard all Protected Information. Upon the request of either party, the other party agrees to promptly enter into negotiations concerning the terms of an amendment to this Agreement embodying written assurances consistent with the standards and requirements of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule or other applicable laws. COVERED ENTITY may terminate the Contract upon thirty (30) days written notice in the event (i) BUSINESS ASSOCIATE does not promptly enter into negotiations to amend the Contract or Agreement when requested by COVERED ENTITY pursuant to this Section or (ii) BUSINESS ASSOCIATE does not enter into an amendment to the Contract or Agreement providing assurances regarding the safeguarding of PHI that COVERED ENTITY, in its sole discretion, deems sufficient to satisfy the standards and requirements of applicable laws.

8. Assistance in Litigation or Administrative Proceedings. Each party (the "Assisting Party") shall make itself, and any subcontractors, employees or agents assisting it in the performance of its obligations under the Contract or Agreement, available to the other party, at no cost to other party, to testify as witness, or otherwise, in the event of litigation or administrative proceedings being commenced against the other party, its directors, officers or



employees based upon a claimed violation of HIPAA, the HITECH Act, the Privacy Rule, the Security Rule, or other laws relating to security and privacy, except where the Assisting Party or its subcontractor, employee or agent is a named adverse party.

9. Indemnification. Each party (the “Indemnifying Party”) agrees to indemnify, defend and hold harmless the other party’s (the Indemnified Party”) employees, directors, officers, subcontractors, agents or other members of its Workforce from and against any claim, cause of action, liability, damage, cost or expense, including without limitation attorneys’ fees and court or proceeding costs, consultants’ fees, costs of delivering notice to individuals, cost of any notice published in the media, cost of services offered to affected individuals, and cost of responding to any audit triggered by arising out of or in connection with any non-permitted or violating use or disclosure of PHI or other breach of this Agreement by the Indemnifying Party or any subcontractor, agent, person or entity under the Indemnifying Party’s control.

10. No Third-Party Beneficiaries. Nothing express or implied in the Contract or Agreement is intended to confer, nor shall anything herein confer, upon any person other than COVERED ENTITY, BUSINESS ASSOCIATE and their respective successors or assigns, any rights, remedies, obligations or liabilities whatsoever.

11. Applicability; Conflicts. Except as specifically required to implement the purposes of this Agreement or to the extent inconsistent with this Agreement, all terms of the Master Services Agreement shall remain in force and effect. In the event of a conflict between a provision of this Agreement and a provision of the Master Services Agreement, the provisions of this Agreement shall govern and control.

12. Interpretation. The provisions of this Agreement shall prevail over any provisions in the Contract that may conflict or appear inconsistent with any provision in this Agreement. This Agreement and the Contract shall be interpreted as broadly as necessary to implement and comply with HIPAA, the HITECH Act, the Privacy Rule and the Security Rule. The parties agree that any ambiguity in this Agreement shall be resolved in favor of a meaning that complies and that is consistent with HIPAA, the HITECH Act, the Privacy Rule and the Security Rule.

13. IN WITNESS WHEREOF, the parties have executed this Agreement on the date first written above.

Cutten School District:

By: \_\_\_\_\_

Humboldt Del Norte Independent Practice Association:

By: \_\_\_\_\_

# MEMORANDUM OF UNDERSTANDING

THIS AGREEMENT ("Agreement") is made effective as of October 16, 2023 by and between Cutten School District (referred to herein as "SCHOOL"), and Humboldt Del Norte Independent Practice Association, (referred to herein as "IPA") for the provision of Empowerment Groups.

## **Responsibilities of the Parties:**

Both parties understand that each should be able to fulfill its responsibilities under this Memorandum of Understanding (MOU) in accordance with the provisions of law and regulation that govern their individual activities. Nothing in this MOU is intended to negate or otherwise render ineffective any such provisions or operating procedures. If at any time any Parties are unable to perform their functions under this MOU consistent with such Parties statutory and regulatory mandates, the affected Parties shall immediately provide written notice to the others seeking a mutually agreed upon resolution.

## **IPA will provide the following services):**

1. Empowerment Groups - \$2,000 for groups starting in January 2024 through the end of May 2024. For any subsequent school years, the fee is \$4,000 per full academic year with services starting in August through May.
  - A. Weekly Young Men's Council
  - B. Case Management Support for Students within each group that may need additional support for up to 5 students at any one time.
    - i. This includes community referrals for the student and family.
    - ii. Strategic efforts to minimize chronic absenteeism.
  - C. Student Support Service Meetings
    - i. Participate in meetings on as needed for service providers also working with the students participating in the empowerment groups.

## **SCHOOL will provide:**

- A. Appropriate referrals of students to the Empowerment Groups.
- B. Facilities adequate for the provision of said services, this includes any renovations to the space to ensure the services can be delivered in an appropriate comfortable setting.
- C. SCHOOL identified school staff member who serves as the onsite support person for students and mentors and is encouraged to be present during all group sessions.

**Confidentiality:**

Parties to this MOU agree to comply with the applicable sections of any appropriate statute or requirement to assure that:

1. All applications and individual records related to services provided under this MOU, including eligibility for services, enrollment, and referral shall be confidential and shall not be open to examination for any purposes not directly connected with the delivery or evaluation of such services.
2. No person will publish or disclose, use, or permit to be published, disclosed, or used, any confidential information pertaining to applicants, participants, or students overall.
3. Each of the Parties will agree to abide by the current confidentiality provision of respective statutes and shall share information necessary for the administration of the program including accountability. To the extent allowable and in accordance with each of the Parties governing state and/or federal laws and regulations, parties, therefore, agree to share client information necessary for provision of services and accountability.
4. Any information deemed confidential under state or federal law provided to or developed by any of the Parties in the performance of the duties described in this MOU shall be kept confidential and shall not be made available to any individual or organization without the approval of all parties, however, the Parties shall make administrative, fiscal, program and participant records available as required by law for audit purposes to assist in the performance of state/federal responsibilities.
5. Parties shall notify remaining Parties promptly of any unauthorized possession, use, knowledge or attempt thereof, of any other Parties data files or other confidential information and shall promptly furnish to that parties full details of the unauthorized release of such confidential information and shall assist with the investigation or prevention of the further release of such information.
6. All services described in this MOU will be delivered in compliance with Health Insurance Portability and Accountability Act (HIPAA) and School Based Wellness Program Standards.
7. The parties hereto agree that they will not disclose results of any records unless such disclosure is authorized to the requirements of the Health Insurance Portability and Accountability Act (HIPAA) and 42 C.F.R., 2.1 et seq. and if necessary, will resist in judicial proceedings any effort to obtain access to the Medical Records, except as provided in the above-cited regulations.

**Additional Conditions**

**SCHOOL** shall hold harmless, defend and indemnify **HUMBOLDT DEL NORTE INDEPENDENT PRACTICE ASSOCIATION** from and against any liability, claim, action, cost, damage or loss of injury, including death, to any person or damage to any property to the extent that such is caused by, or results from, the negligence or misconduct of **SCHOOL** or its officers, agents, or employees or others under its control. This obligation shall continue beyond

the term of this Agreement as to any act or omission which occurred during or under this Agreement.

**Fees**

**Total Fees - \$2,000.00 for 2023/24 school year and \$4,000.00 for each school year thereafter.**

Initial fees are to be paid to the Humboldt IPA upon receipt of the signed agreement and no later than 30 days prior to the start of the groups. For subsequent years, an invoice will be sent approximately 30 days prior to the start of each academic year and should be paid within 10 days of receipt of the invoice.

**Amendments**

This Agreement may not be amended, except by the mutual written agreement of both Parties.

**Termination Provisions**

The agreement will auto renew each year. Either party can terminate at any time with or without reason. Notification of termination shall be given to all Parties at least 30 days prior to the intended date of termination.

In witness whereof, the parties hereto have executed this Agreement on the day and year first written above.

Cutten School District

Humboldt Del Norte Independent  
Practice Association

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name/Title

\_\_\_\_\_  
Name/Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date



BESC, Inc., dba  
California Heating

### Project Agreement

Proposal Date	Proposal	Agreement Number	Page
December 4th, 2023	CESD-ROOMS-12_17s	TBD	1 of 8

BESC, Inc., dba California Heating	BY AND BETWEEN	Cutten Elementary School District
4935 Boyd Road Arcata, CA 95521	AND	4182 Walnut Drive Eureka, CA 95503
Hereinafter: Contractor		Hereinafter: Customer

#### PROJECT DESCRIPTION AND LOCATION

Professional Services for indoor air quality, heating, ventilation building automation controls, filtration, and facility improvements for Cutten Elementary School District, (hereinafter "Customer"), which are individually listed on Attachment "A", Attachment "B", and Attachment "C". BESC, Inc., dba California Heating (hereinafter "Contractor"), will provide all professional services; engineering; design; procurement; and installation of the infrastructure improvements indicated in attached Scopes of Work (the "Work"), to deliver a complete installation. All Work will be subject to the terms and conditions set forth on Exhibit A, and Attachment A hereto.

The purchase price for the Work performed will be \$ 14,743. The work performed under this Agreement will be substantially complete and ready for Customer's beneficial use within one(1) month of Customer's acceptance and Contractor's approval of this Agreement (if we can get substantially complete during your winter break in December and January, 2023. Customer's acceptance and obligations hereunder are contingent upon and subject to the Customer obtaining financing satisfactory to Contractor within forty-five (45) days hereof.

This proposal is proprietary property of Contractor and is provided for Customer's use only, subject to the requirements of any applicable Open Records Acts. Contractor guarantees the price stated in this Agreement for thirty (30) days from proposal date above. The proposal will become a binding Agreement only after acceptance by Customer and approval by an officer of Contractor as evidenced by their signatures below. This Agreement, including all Exhibits and Attachments hereto, sets forth all the terms and conditions binding upon the parties hereto; and no person has authority to make any claim, representation, promise or condition on behalf of Contractor which is not expressed herein.

Signature (Authorized Contractor Representative)

Name: Timothy James Twomey, PE  
 Title: President  
 Date: August 22, 2023

Signature (Authorized Customer Representative)

Name: Becky Macquarrie  
 Title: Superintendent  
 Date:



**Exhibit A**  
**Terms and Conditions to Project Agreement**

The term "Contractor" shall mean and include BESC, Inc., dba California Heating.

The term "Customer" shall mean and include Cutten Elementary School District.

The term "Agreement" shall mean the Project Agreement these Terms and Conditions accompany and to which these Terms and Conditions are expressly made a part of.

1. Contractor warrants that the materials and workmanship provided by the Contractor under this Agreement will be free from defects for a period of 24 months after Customer's acceptance or beneficial use of the systems or any portion thereof, whichever is earlier, provided that the Contractor is given prompt written notice of the defect. In addition, if any replacement part or item of equipment proves defective, the Contractor will extend to the Customer the benefits of any warranty Contractor has received from the manufacturer. Contractor agrees to act on behalf of the Customer for purposes of processing any warranty claims against applicable manufacturers. Such obligation includes only administrative processing and not enforcement. Contractor agrees to respond to emergency warranty claims of Customer within 24 hours of call from Customer. Customer shall permit only Contractor's personnel or manufacturer's agent to perform the warranty work unless expressly authorized herein. If Contractor responds to a warranty call made at Customer's request and inspection indicates a condition which is not covered under this Agreement, Contractor may charge Customer at the hourly rate for such services. EXCEPT FOR THE WARRANTIES EXPRESSLY PROVIDED HEREIN, NO OTHER WARRANTIES, EXPRESS OR IMPLIED UNDER LAW, ARE PROVIDED, INCLUDING NO WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, WHICH ARE EXPRESSLY DISCLAIMED. Customer expressly assumes the risk of, and agrees to hold Contractor harmless from, damage or liability that results from Customer's selection of any equipment that is incompatible with the system installed under this Agreement.
2. Equipment that is to be replaced shall maintain a high standard of quality. The Customer shall review all products and manufacturer cut sheets on new equipment that is to be installed. The following shall be a minimum standard for equipment and installation:
  - a. All equipment zone controls, and zone controller installed shall be commissioned for start-up and air balanced per type of room use and occupancy. Qualified personnel shall review control sequences and setpoints to verify systems will maintain intended ventilation, temperature, and humidity conditions during school operation.
  - b. Contractor shall verify highest MERV filter to be used by performing and documenting static pressure drop, as well as recording fan motor RPM, voltage, and amps.
3. The Customer shall permit the Contractor free and timely access to areas and equipment and allow the Contractor to start and stop the equipment as necessary to perform the Work. All Work under this Agreement will be performed during the Contractor's normal working hours.
4. The contractor shall perform background checks on all employees and subcontractors who will be working on school property. Contractor agrees to comply with any request from Customer to remove any employee or sub-contractor from school property to the extent permitted by applicable law or collective bargaining agreements.
5. Contractor and Customer agree that all Work required for the Project, including that of all other contractors and subcontractors for the Customer, if applicable, shall be performed in accordance with a schedule of construction activities prepared by Contractor in advance of their commencement. Contractor shall provide a schedule of its activities, their relationship to other activities, and their access requirements and durations, and Contractor agrees to perform such activities with as little disruption to Customer's normal operation as possible. The schedule shall



be based upon commencement and completion dates stated in this Agreement.

6. Contractor shall be entitled to an extension of contract time in the event the Work or any part thereof is delayed by any cause beyond Contractor's reasonable control. Such causes include but are not limited to: acts of God or public enemy; compliance with any order, decree, or request of any government authority; acts of declared or undeclared war; sabotage; fire; floods; adverse weather conditions; explosions; accidents; riots; strikes; labor disputes; inability to obtain necessary materials or equipment from normal sources of supply; or any other cause not within the reasonable control of the Contractor.
7. Any alteration to, or deviation from, this Agreement involving extra work, cost of materials, or labor will become an extra charge (fixed price amount to be negotiated, or on a time-and-material basis at Contractor's rates then in effect) over the sum stated in this Agreement; and must be approved in advance and in writing by Customer, and Customer shall not incur any such extra charge as a result of any negligent act or omission by Contractor.
8. Contractor will not be required to move, replace, or alter any part of the building structure in the performance of this Agreement except as specifically provided for herein.
9. This Agreement does not include responsibility for repair or replacement necessitated by freezing weather, electric power failure, low voltage, burned-out main or branch fuses, low water pressure, vandalism, misuse or abuse of the system(s), requirements of governmental, regulatory or insurance agencies, or other causes beyond control of Contractor.
10. Customer shall make available to Contractor's personnel all pertinent Safety Data Sheets (SOS) pursuant to OSHA's Hazard Communication Standard Regulations.
11. Contractor's obligation under this Agreement does not include the identification, abatement or removal of any asbestos products, mold, or other hazardous substances. In the event such products or substances are encountered, Contractor's sole obligation will be to notify the Customer of the existence of such products and materials. Contractor shall have the right thereafter to suspend its Work until such products and materials and the resultant hazards are removed. The time for completion of the work shall be extended to the extent caused by the suspension and the contract price equitably adjusted.
12. Insurance. Contractor shall maintain the following insurance: 1) Commercial General Liability insurance with limits for bodily injury and property damage of not less than \$2,000,000 per occurrence, \$4,000,000 general aggregate; 2 ) Commercial Automobile Liability insurance with limits of liability for bodily injury and property damage of not less than \$5,000,000 combined single limit; 3) Workers' Compensation insurance with statutory limits and with an employer's liability limit of at least \$1,000,000 and 4) Excess liability limits of \$5,000,000 on above coverages. The Contractor has the right to be self-insured where permitted by state law or to provide such coverage subject to a deductible or self-insured retention. Commercial General Liability and Automobile Liability policies shall apply on a primary and noncontributory basis and Customer shall be included as an additional insured under the General Liability and Automobile Liability policies, but only to the extent Customer is indemnified herein. Contractor, Customer, and their insurers shall waive all rights of subrogation against one another for property damage claims. Upon request, Contractor will provide Customer with a certificate of insurance describing the coverage provided in accordance with these provisions and 30-day advance notice of cancellation/non-renewal will be provided. Customer will carry a policy of builder's risk insurance on each building while then subject to the Work, including extended coverage, with limits equal to the replacement value of such building, including equipment installed thereon under this Agreement. Customer shall cause Contractor and its subcontractors to be included as additional insureds under such policy.
13. Contractor agrees to indemnify, defend, and hold harmless Customer from and against all third-



party claims, losses, or liabilities for personal injuries or property damages, as well as costs and expenses incurred in the defense thereof (including reasonable attorney's fees), to the extent caused by Contractor's negligence, willful misconduct, or other fault of Contractor in the performance of the Work under this Agreement.

14. Customer agrees to indemnify, defend, and hold harmless Contractor from and against any and all third party claims, losses, or liabilities for personal injuries or property damages, as well as costs and expenses incurred in the defense thereof (including reasonable attorney's fees), to the extent caused by Customer's negligence, willful misconduct, or other fault; provided, however, that no language, agreements or covenants contained herein shall be deemed to waive any available defenses of official immunity or sovereign immunity of the customer, its agents, elected and appointed officials, employees, together with their heirs and assigns which are specifically preserved.
15. **LIMITATION OF LIABILITY.** EXCEPT TO THE EXTENT OF A PARTY'S INDEMNITY OBLIGATIONS FOR THIRD PARTY CLAIMS, UNDER NO CIRCUMSTANCES SHALL EITHER PARTY BE LIABLE TO THE OTHER PARTY FOR ANY CONSEQUENTIAL, SPECIAL, INDIRECT, INCIDENTAL, EXEMPLARY OR PUNITIVE DAMAGES, INCLUDING, WITHOUT LIMITATION, LOSS OF PROFITS, LOSS OF BUSINESS OPPORTUNITY OR LOSS OF PROSPECTIVE REVENUE, ARISING OUT OF THIS AGREEMENT OR ANY WORK PERFORMED OR TO BE PERFORMED HEREUNDER.
16. Contractor expressly disclaims all responsibility and liability for the indoor air quality of Customer's facility, including without limitation injury or illness to occupants of the facility or third parties, except to the extent of Contractor's adjudicated negligent acts or omissions or willful misconduct. However, nothing contained in the previous sentence shall be construed to affect any specific representation or responsibility of the contractor regarding the indoor air quality or improvement thereto regarding any facility of the Customer as specifically set forth in this agreement and any attachments or exhibits hereto.
17. Contractor shall have the right to terminate this Agreement upon 1) a material breach by Customer which remains uncured following thirty (30) days written notice or 2) if Customer's facility or the Equipment is condemned or destroyed, in whole or in part and not promptly repaired or replaced in full. Upon such a termination, all obligations of the Contractor and the Customer (other than the obligation to make payments already due and payable under this Agreement) will immediately cease.
18. **Dispute Resolution:** Any controversy, claim, counterclaim, or dispute between the parties (or their affiliates) arising out of or relating to this Agreement or the subject matter hereof (including, without limitation, any questions concerning the scope and applicability of this paragraph) shall be attempted to be resolved by mediation. If the mediation fails to resolve the controversy, it shall be finally settled by arbitration held in Eureka, California with one arbitrator in accordance with Commercial Arbitration Rules of the American Arbitration Association (or any successor to the functions thereof). The arbitrator shall apply the substantive laws of the state of California. Any decision or award of the arbitrator shall be final, binding, and conclusive on the parties to this Agreement. The parties agree that any action to compel arbitration pursuant to this Agreement, to confirm any decision or award of the arbitrator, or to enforce any other remedies which may be necessary to effectuate such decision or award, may be brought in the courts for the county of (or judicial districts for) Eureka, California and in connection with such action to compel the laws of that state (or, as applicable, the Federal Arbitration Act) shall control. The parties hereto hereby consent to the jurisdiction of the arbitrator and of such courts and waive any objection to the jurisdiction or venue of such arbitrator and courts.
19. If applicable, any tax benefits, rebates, or deductibles such as, but not limited to, those under section 1790 of the Internal Revenue Code regarding the Energy Policy Act of 2005 are assigned to the Contractor as part of this Agreement. Customer will use commercially reasonable efforts to





assist with executing any necessary documents for Contractor to obtain such benefits.

20. **Payment.** Mobilization payment shall be paid upon commencement of the contract. Progress billing payments shall be made within thirty (30) days of Customer's receipt of Contractor's invoice. Contractor may terminate this Agreement if any outstanding amounts remain unpaid after delivering thirty (30) days' notice to cure to Customer.

21. **Confidentiality.** (a) As used herein, "Confidential Information" means all information, including this Agreement, that is furnished by a Discloser, its affiliates or subsidiaries, including, but not limited to: business agreements, business secrets, business information, business plans, financial and pricing information, business practices, financial statements and reports, project specifications, projections, schematics and drawings, trade secrets, processes, materials, customer lists, supplier lists, sales volume, territories, markets, current, future or potential acquisitions, technical, production, operational, marketing or sales information or any and all other financial, business, organizational and technological information related to the Discloser's business and/or organization, whether or not such information is specifically marked "Confidential" or other similar legend. "Confidential Information" shall include all writings, notes, memoranda, media made by the Discloser or its employees, agents, or servants with respect to such Confidential Information. Notwithstanding the foregoing, the following will not constitute Confidential Information for purposes of this Agreement:

(a) information that is or becomes generally available to the public other than as a result of a disclosure by the Recipient or its Representatives, or (b) information that becomes available on a non-confidential basis from a source other than a party to this Agreement and if Recipient has no reason to believe such source was subject to any prohibition against transmitting such information.

(b) Recipient shall use the Confidential Information solely in connection with the Agreement and the Recipient shall not disclose the Confidential Information to any person other than directors, officers, employees, lenders, counsel, representatives, or affiliates of Recipient, if any (collectively, "Representatives"), who need to know the Confidential Information in connection with the Agreement. It is understood that (i) such Representatives shall be informed by the Recipient of the confidential nature of the Confidential Information and the requirement that it not be used other than for the purposes described above, (ii) such Representatives shall be required to agree to and be bound by the terms of this Agreement with respect to the confidentiality of such Confidential Information as a condition of receiving the Confidential Information and (iii) in any event, the Recipient shall be responsible for any breach of this Agreement by any of its Representatives. The Confidential Information shall be safeguarded from unauthorized disclosure and shall not be used in any manner by any party except as may be necessary for the purposes set forth herein. The term "person" as used in this Agreement shall be broadly interpreted to include, without limitation, any corporation, company, partnership, individual or other entity.

(c) If the Recipient or its Representatives are requested or required (by oral question, interrogatories, requests for information or documents, subpoena, civil investigative demand, or similar process) to disclose any Confidential Information, the Recipient will promptly notify Discloser of such request or requirement so that Discloser may seek an appropriate protective order or waiver in compliance with the provisions of this Agreement. If, in the absence of a protective order or the receipt of a waiver hereunder, the Recipient or its Representatives are, in the written opinion of counsel, compelled to disclose the Confidential Information or else stand liable for contempt or suffer other censure or significant penalty, the Recipient may disclose only such of the Confidential Information to the party compelling disclosure as is required by law.

(d) The obligations under this Section will survive any termination or expiration of this



Agreement indefinitely.

22. **No Partnership.** Nothing in this Agreement shall (i) be deemed to constitute a partnership in law between the parties, (ii) constitute any party the agent of the other for any purpose or (iii) entitle any party to commit or bind the other (or any member of its respective group) in any manner.
23. **Counterparts.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.
24. **Entire Agreement and Disclaimer of Reliance.** This Agreement constitutes the entire understanding and agreement of the parties with respect to its subject matter and any and all prior agreements, understandings or representations with respect to its subject matter in this agreement terminated and canceled in their entirety and are of no further force or effect. The parties represent that they have not relied on any promise, representation, or warranty, express or implied, not contained in this Agreement, and any such reliance is hereby disclaimed.
25. **No Third-Party Rights.** Nothing in this Agreement, whether express or implied, is intended to confer any rights or remedies under or by reason of this Agreement on any persons other than the parties and their respective successors and assigns, nor is anything in this Agreement intended to relieve or discharge the obligation or liability of any third person to any party to this Agreement, nor shall any provision give any third person any right of subrogation or action over or against any party to this Agreement.
26. **Legal Capacity.** Each of the parties and signatories to this Agreement has the full right, power, legal capacity, and authority to enter into and perform the party's respective obligations under this Agreement, and no approvals or consents of any other person are necessary in connection with that authority.
27. **Successors and Assigns.** All the terms and provisions contained in this Agreement shall inure to the benefit of and shall be binding upon the parties to this Agreement and their respective heirs, legal representatives, successors, and assigns. No party may assign, transfer, or novate any of its rights and obligations either in whole or in part to any other person or entity without the written consent of the other.
28. **Further Assurances.** Each of the parties to this Agreement shall execute and deliver any and all additional papers, documents and other assurances, and shall do any and all acts and things reasonably necessary in connection with the performance of their obligations under this Agreement to carry out the intent of the parties to this Agreement.
29. **Attorney's Fees.** Should any party engage an attorney or institute any action or proceeding at law or in equity, or in connection with an arbitration, to enforce any provision of this Agreement, including an action for declaratory relief, or for damages by reason of an alleged breach of any provision of this Agreement, or otherwise in connection with this Agreement, or any provision of this Agreement, the prevailing party shall be entitled to recover from the losing party reasonable and necessary attorney fees and costs for services rendered to the prevailing party in that action or proceeding.
30. **Independent Counsel.** All of the parties warrant and represent that they have been advised that they should be represented by counsel of their own choosing in the preparation and analysis of this Agreement; that they have been represented by independent counsel or have had the opportunity to be represented by independent counsel; and that they have read this Agreement with care and believe that they are fully aware of and understand its contents and its legal effect.



## Attachment A Scope of Work

### CalSHAPE Corrections Project for HVAC System

During our visits to perform the CalSHAPE assessment and maintenance, our technician found a cracked heat exchanger in this furnace and provided photographic evidence. The technician also performed a flue gas analysis using a Bacharach flue gas analyzer.

Although the cracks are small and the flue gas analyzer registered Carbon Monoxide (CO) readings below 50 ppm in the stack, these cracks typically grow or multiply over time causing CO levels to rise. During our tests, the CO levels in the classrooms were generally below 15 ppm, but measurements were taken only for an hour while our technician was operating the furnace. We don't have a ppm compilation over the period of an entire school day.

A fresh outside air system to rooms 12 (staff room), 17 (ASP room), and 17A (SSW room) does not exist. These are designed to open when the furnace is in operation to bring fresh air into the conditioned air stream. Without an outside air system, there is no way to mechanically introduce fresh air through the ventilation system. Hence, any buildup of either CO<sub>2</sub> or CO gas cannot be diluted as no fresh air is entering the system.

We recommend the replacement of this furnace. We also recommend adding a passive outside air system, supply air volume dampers to adjust airflow in the smaller rooms 17 and 17A, and a return air duct and register in room 17.

### General Provisions

- Contract Professional acknowledges that Education Code section 45125.1 applies to this contract and compliance with Section 45125.1 requires that employees of contractors and subcontractors must be fingerprinted by the California Department of Justice for criminal records check.
- Covid Protocols: Prior to performing any on-site work under this agreement, if still necessary, Contractor shall provide the school with proof of vaccination for all individuals who will be performing on-site services. For individuals who are unvaccinated, Contractor shall provide the school with weekly negative Covid-19 test prior to allowing an unvaccinated individual on-site.
- Skilled and Trained Workforce Requirement: All construction work completed must be performed by a skilled and trained workforce, which has the same meaning as in Section 2601 of the Public Contract Code.
- Payment of Prevailing Wage: This project is subject to public works requirements (Labor Code Section 1720 et seq.), a requirement of which is to pay prevailing wages. Work for all Trades shall be certified payroll at Prevailing Wage for this region per California Public Works contractor regulations.
- All Contractors and Subcontractors shall have a registered, valid, current D.I.R. Public Work's contractor number.
- DSA review (if necessary), certifications, permits and inspections by governing authority are included. Additional structural or seismic upgrades required by DSA are not included.
- Delays by others shall not count against Contractor for completion of work in this contract.

### Scope of Work

- Demolition, removal, and recycling/disposal of existing furnace as necessary.
- Provide and install a new horizontal furnace in existing closet.
- Provide and install new stainless steel electronic outside air damper and controller. Tie into furnace controller to open when fan is in operation and close when furnace is off.
- Provide and install new flue and flue cap as necessary.
- Provide and install new gas connection in closet.
- Provide and install new furnace electrical connection.
- Provide and install new thermally lined sheet metal connections as necessary to match the new



- furnace to existing supply and return air plenums. Seal all joints.
- Provide and install new 2" return air grille.
- Provide and install new 2" filter to meet CalSHAPE minimum MERV specifications.
- Seal all metal ducts and insulate with R8 insulation.
- Air balance to CalSHAPE standards for the introduction of outside air.
- Start-up and commission new system, including air balance of the system. Retake TESP measurements and adjust system accordingly.
- Commissioning and start-up reports are included.
- Provide Customer with cut sheets and O&M manuals for equipment and dampers.

**Excludes -**

- After Hours/Overtime Labor
- Hazardous materials identification and abatement
- Duct system replacement for existing equipment other than noted.
- All concealed or below grade obstructions, suitability of existing materials or equipment, performance of existing systems or implementation of the designs of others, structural, or electrical upgrades other than noted above, or seismic work, temporary power or air conditioning, fire life safety system and wiring, aesthetic screens, as well as all hazardous materials abatement, and any work not specifically addressed in proposal.
- ASBUILTS
- Any DSA or School District adjustment to engineering, structural upgrades, design, drawings, ASBUILTS or scope of work.

# Sanders Roofing Inc

PO Box 352

Fields Landing, CA 95537

License #837591

707-443-0503

# Invoice

Date	Invoice #
8/23/2023	5735

Bill To
Jay Seeger jseeger@cuttensd.org

Project
2060 Ridgewood Dr, Cutten

Description	Amount
Work Completed as per Contract # 10001	8,250.00
Removed and replaced damaged sheeting and nailer	265.00

WHAT TO DO IF LEAK OCCURS: It is your responsibility as property owner to contact Sanders Roofing Inc at first signs of any water infiltration. Failure to do so could result in the compromising and voiding of your warranty.

Due upon receipt. For your convenience, we accept credit cards with a 3% service charge. Thank you!

**Total** \$8,515.00



November 30<sup>th</sup>, 2023

**CESD Heating & Ventilation Project – Phase 3**  
**PTN # 62745-0008**  
**Change Order Request #CO-001: Electrical System Modifications**  
**Value of Change Order: Increase of \$ 352,598.00**

Value of Original Contract.....	\$347,236.00
Value of CO #0001 - Electrical System Modifications.....	<u>\$352,598.00</u>
Adjusted Value of Contract.....	<u>\$699,834.00</u>

In order to complete the CESD Heating & Ventilation Project – Phase 3, there are a number of electrical modifications that must be made to accommodate the fuel switch from gas appliances to electrical appliances.

As was stated during contract approval, there were a number of unknowns for the Cutten Elementary School, a 73 year old school that needed further investigation in order to provide an accurate assessment and pricing for the electrical work that needs to be completed. The electrical modifications were not included in the base contract, except for electrical upgrade concept plans in order to initiate PG&E design of electrical service upgrade. In addition to a fully DSA and PG&E approved electrical upgrade plans, specifications, and field inspections (which will be completed as part of this contract change order), code and DSA compliance must be adhered to. Scope is based on the PG&E PM35271536 plan dated 9/9/2022; and BESC Inc Project Plans E0.0, E0.1, E0.2, E0.3, E1.1, E2.1, E4.1, E5.1 dated 5/13/2022.

Below, BESC, Inc. has bullet point listed the modifications and improvements that must be made.

Please Note:

- The size and type of the new electrical service has now been approved by the governing authority, and BESC, Inc. has secured an electrician for installation.
- BESC, Inc. has now measured the conduit needed, determined the wire sizes and other materials needed to complete this task. BESC, Inc. has secured an electrician to complete this work.
- In BESC, Inc.'s discussions with Cutten ESD school board centered around the need for major electrical service upgrades at the Cutten Elementary school to change from gas heating to electrical heat pump heating. A subsequent several months review of electrical system and field due-diligence at Cutten Elementary School by Cutten Maintenance staff, Project Engineers and PG&E personnel revealed inadequate system capacity to add heat pumps.
- To properly reconfigure Multipurpose Building sub-panel, other subpanel, and main panel, all existing circuits must be traced and labelled on each panel and on as-built record drawings.



- Electrical Service upgrade will have enough capacity for future EV Charging Stations, though we recommend close design and construction coordination with ongoing RCEA endorsed Solar System Installation Project.

Final Note. The Electrical Panel upgrade project is still under review by PG&E and the DSA and are beyond control and responsibility of BESC, Inc., and will impact the BESC, Inc. contract deadlines. In order for BESC, Inc. to complete the CESD Heating & Ventilation Project - Phase 3 prior to the start of the Fall school year 2024, we must be able to complete the electrical modifications outlined above in July and August 2024. Changes made may affect DSA fees, and review.

ELECTRICAL INSTALLATION SCOPE IS BELOW...

**November 30<sup>th</sup>, 2023**

**CESD HEATING & Ventilation Project – PHASE 3  
HVAC Electrical Installation Scope of Work – Cutten Elementary School  
4182 Walnut Drive, Eureka, CA 95503**

**Locations -** Inside and around Multi-purpose Building and along front area towards Annex.

**Approach -** The desire of the school district is to switch from natural gas appliances to energy efficient all electric appliances. This requires All national and local electrical codes shall be followed.

**Scope of Work -** Replace/upgrade Main electrical service (refer to MEP E4.1)

- New 400a MSB 3 phase 277V/480V, 4W 25 KAIC
- Distribution in MSB
- 100A 3P
- 300A 3P
- Provision for 200a
- Provision for 100a

**Utility Transformer**

- Run (1) 4" PVC to Utility transformer from utility pole
- Run (2) 5" PVC from utility transformer to 400a switchgear
- Prefabbed utility transformer pad included and installed for mounting
- PG&E Greenbook required Bollards around transformer

**Replace/upgrade panel (refer to MEP E4.1)**

- Feeders from MSB to XFMR
- 225kVA XFMR
- Feeders from XFMR to SWBD
- 600A SWBD 120/208 3 phase WYE with distribution
- Includes all breakers listed in plans for reconnecting existing loads
- Reconnect all existing loads in new panel board
- New 3" pvc conduit feed to new 600a SWBD from 400a MSB
- 3" pvc conduit from MSB will enter building from existing 3" feeder conduit via an intersecting pull box
- If 3" PVC conduit entering building is damaged or unusable, a change order will be provided to repair/replace.



- Remove and dispose of old switchgear.

#### Underground Work

- General Requirements & Mobilization, perimeter fencing, storm drain protection.
- Excavation
- Remove existing concrete curb.
- Sawcut existing concrete sidewalk
- Haul away debris
- Temporary facilities & traffic control
- 8" thick concrete reinforced pad (01 each) Size: 7'-4"x4'-10" with #4 @ 12" O.C each way
- Reinforcement, 12" thick gravel aggregate base
- 8" thick concrete reinforced pad (01 each) Size: 3'-0"x4'-0" #4 @ 12" O.C each way
- Reinforcement 12" thick gravel aggregate base
- Excavation & backfill for electrical conduit.
- Concrete pavement patch as Per City Standard 6" thick aggregate base
- Asphalt pavement as Per City Standard 6" thick aggregate base

#### Inclusions -

(Scope is inclusive of items below and General Conditions that follow):

- All work is Prevailing Wage for trade and experience level in accordance with the CA Department of Industrial Relations determination 2023-1
- Electrical contractor to follow scope outlined below plus BESC Inc. electrical plans E0.1-E5.1 DATED 5/13/2022 and PG&E PM35271536 plan dated 9/9/2022.
- Unless explicitly stated otherwise, all specified equipment and material comprising the work of this Contract, as being provided or furnished or installed, shall imply the inclusion of all components, conduit, conduit fittings, conduit supports, correctly sized conductors, boxes, disconnect switches, fuses receptacles, fixtures, hardware, accessories and materials required for complete installation and satisfactory operation as intended by the manufacturer. Wherever the method of installation of any material is not explicitly specified, the installation shall be as recommended by manufacturer or dictated by Code.
- Installation technicians must follow all safety guidelines and use appropriate Personal Protection Equipment (PPE), including that recommended by the CDC to prevent the spread of SARS-CoV-2. THIS IS A HARD HAT WORK ENVIRONMENT.
- The Subcontractor shall maintain the premises and area of the work in a neat and clean condition. No burning or disposal of rubbish on-site shall be allowed. The Subcontractor shall control dust as necessary to keep it laid down, and shall take measures to prevent dust and debris from being accidentally transported outside the area of the work. Final cleaning, such as sweeping, dusting, vacuuming, dry and wet mopping, polishing, sealing, waxing and other finish operations normally required on newly installed work shall be taken to indicate the finished conditions of the various new and existing surfaces at the time of acceptance. Prior to the time of acceptance, all marks, stains, fingerprints, dust, dirt, splattered paint and blemishes resulting from the various operations shall be removed throughout the Project.





- Mechanical, structural and electrical engineering and engineered drawings with approval from the DSA and/or local governing authority to be provided by BESC, Inc. Any questions or request for deviation from these plans or outlined scope must be submitted in writing via RFI to BESC, Inc. prior to bid quote submission.
- All conductors must be sized for equipment per drawings and NEC (National Electric Code).
- Trouble-shoot and resolve any issues upon start-up, including conferring with manufacturer if necessary.
- Start-up reports and product submittal sheets.
- Subcontractor guarantees and warrants all materials and labor on the CESD Heating & Ventilation Project - PHASE 3 for a period of two (2) years from the date of filing of the Notice of Completion.
- Subcontractor shall promptly repair or replace to the satisfaction of the District any or all work that appears defective in workmanship, equipment and/or materials for whatever reason, ordinary wear and tear and unusual abuse or neglect excepted, together with any other work which may be damaged or displaced in so doing. Subcontractor agrees to promptly correct and remedy any failure by the Subcontractor to conform its work, activities and services to the requirements of the Contract Documents. Subcontractor shall provide an electronic version of the workmanship warranty stating such 10 days after the final inspection.
- In the event of the Subcontractor's failure to comply with the above-mentioned obligations within the ten (10) calendar days of notice, or sooner if required by an emergency, Subcontractor hereby authorizes BESC, Inc. and the District to have the defects or deficiencies repaired, remedied, corrected and made good at Subcontractor's expense, and Subcontractor shall pay the costs and charges therefore upon demand.
- All terms and conditions that apply to Base Contract.

BESC, Inc.

Tim Twomey, President  
License # 845771

AMENDMENT TO MASTER DESIGN BUILD CONTRACT WITH BESC, INC.  
(CESD HEATING AND VENTILATION PROJECT, PHASE 3)

WHEREAS, on April 12, 2021, the Governing Board of the Cutten Elementary School District (the "District") authorized completion of the Cutten Elementary School District Heating and Ventilation Project (the "Project") under the Governor's March 4, 2020 Emergency Proclamation Bidding Suspension;

WHEREAS, on April 22, 2021, the Governing Board of the Cutten Elementary School District approved Design-Build Contracts with BESC, Inc. ("BESC") for the Project Phases 1, 2 and 3;

WHEREAS, BESC, Inc. has completed Phases 1 and 2 of the Project;

WHEREAS, in order for Phase 3 of the Project to be completed, PG&E had to make certain electrical service upgrades, as further set forth in Exhibit A, attached hereto, CESD Heating & Ventilation Project – Phase 3 Change Order Request #CO-001: Electrical System Modifications, dated November 30, 2023;

WHEREAS, based on the electrical services upgrades made by PG&E, certain electrical modifications had to be made to the Project scope which were not included in the original contract; and

WHEREAS, District and BESC desire to amend the Phase 3 Master Design Build Contract to reflect the proposed Project modifications.

NOW THEREFORE, in consideration of the mutual promises and covenants set forth above and contained herein, District and BESC agree as follows:

1. Paragraph 3 - Proposals & Compensation is amended as follows: As full compensation for Contractor's complete and satisfactory performance of the work and activities described in the Contract Documents, District agrees to pay Contractor, and Contractor agrees to accept the sum of \$699,834.00, which shall be paid to the Contractor according to the Contract Documents.
2. Attachment 3 – Scope of Work is amended to include Exhibit A.
3. Exhibit A – Project Milestone Schedule is amended to include an Adjusted Contract Completion Date of February 15, 2025.
4. Except as set forth in this Amendment, all provisions of the Phase 3 Master Design Build Contract and any previous extension(s) and/or amendment(s) thereto shall remain unchanged, in full force and effect, and are reaffirmed. This Amendment shall control over any inconsistencies between it and the Agreement and/or any previous extension(s) and/or amendment(s).

## **Cutten Elementary School District(CESD) Bus Driver Incentive Program**

School Bus Driver/Custodian/Maintenance Person (1 position) - 5.5 hrs/day, 5 days/wk, 180 days/yr, Trainee pay is \$16.55 hr. Once training is completed, employees are placed on the Bus Driver's pay (Step 1) \$19.93 hr.- (Step 18) \$32.03 hr. New Drivers trained by CESD begin on Step 1.

### **Paid Training Available - \$4,000 Incentive Program!\***

Will train the right applicant!

Trainee Incentive:

Trainees will be paid (currently \$16.55/hr) for the hours spent in Classroom and Behind-the-Wheel Training. Current Cutten Employees will be paid their current hourly pay rate. The payout and promotion will not occur until the Trainee passes both the Classroom and Behind-the-Wheel CHP-required tests.

Classroom Training: Approximately 25 hours.

Behind-the-Wheel (BTW) Training: Approximately 30 hours

The Superintendent will have the discretion of determining trainees' and employees' continuing progress and have discretion to terminate the training if the Superintendent believes candidates are not making acceptable progress, or will not successfully complete the entire program.

Employment:

Trainees who successfully complete the required training and pass the required testing will be offered either a regular or substitute School Bus Driver position. New School Bus Drivers will be paid at Step 1 of the hourly School Bus Driver wage for all hours worked. New Regular School Bus Drivers will be offered a \$4,000 Incentive Program, structured and paid out in the following manner:

- \* Completion of Year 1 = \$1,000
- Completion of Year 2 = \$1,000
- Completion of Year 3 = \$1,000
- Completion of Year 4 = \$1,000

Drivers will only be paid for actual hours worked.

PLEASE NOTE:

CESD COMPLIES WITH FHWA (Federal Highway Administration) RULES AND REGULATIONS CONCERNING DRUG AND ALCOHOL TESTING. MUST POSSESS VALID "A OR B" COMMERCIAL DRIVER'S LICENSE WITH PASSENGER AND SCHOOL BUS ENDORSEMENT. MUST POSSESS A VALID SCHOOL BUS CERTIFICATE, MEDICAL CERTIFICATE AND MUST PASS A PRE-EMPLOYMENT DRUG TEST.

High School Diploma or equivalent

Valid California Driver's License

DOJ/FBI Fingerprint Clearance (upon offer of the job)

Please see the job description for a complete list of requirements.