

ORCUTT UNION SCHOOL DISTRICT

Regular Meeting of the Board of Trustees

Wednesday, March 13, 2024

District Office Board Room

500 Dyer St., Orcutt, CA 93455

Open Session at 6:00 p.m. (for purposes of opening meeting only)

Closed Session at 6:05 p.m.

Reconvene in Open Session at approximately 6:30 p.m.

I. OPEN SESSION 6:00 PM

A. Call Meeting to Order

B. Pledge of Allegiance

C. Adoption of the March 13, 2024 Agenda

Moved _____ Second _____ Vote _____

D. Identify Closed Session Topics: the Board will adjourn to Closed Session to address the items listed under III. A-G below.

II. PUBLIC COMMENT REGARDING CLOSED SESSION ITEMS

General public comment on any closed session item will be heard. Speakers are allowed a maximum of three (3) minutes to address the Board on any closed session items in accordance with the Brown Act. The Board will limit any response to public comments to brief statements, referral to staff, or referral to a future board meeting. The Board may limit comments to no more than 30 minutes pursuant to Board Policy.

A. Motion to Adjourn to Closed Session

Moved _____ Second _____ Vote _____

III. ADJOURN TO CLOSED SESSION

A. Conference with Legal Counsel Regarding Existing Litigation pursuant to California Government Code section 54956.9(d)(1): 1 Cases

B. Conference with Legal Counsel Regarding Anticipated Litigation.

1. Significant exposure to litigation pursuant to California Government Code, section 54956.9(2) or (3)

C. Conference with Labor Negotiator. Agency representative, Susan Salucci, Assistant Superintendent of Human Resources. Employee Organization: Orcutt Educators Association; California School Employees Association.

D. Conference with Labor Negotiator. Agency representative: Dr. Holly Edds, Superintendent. Employee Organization: Unrepresented employees

E. Public Employee Discipline/Dismissal/Release/Complaint: 1 Case

F. Public Employee Evaluation of Performance

G. Student Discipline or Other Confidential Student Matters: 1 Case

IV. RECONVENE TO PUBLIC SESSION 6:30 PM

- A. Motion to Reconvene to Public Session
Moved _____ Second _____ Vote _____
- B. Report of Action Taken in Closed Session

V. COMMUNICATIONS/DISCUSSION/INFORMATION

- A. Reports and Presentations
 - 1. OAHS ASB Update
 - 2. Jr. High Culinary Arts Program Presentation
 - 3. Business Services Presentation
 - 4. Student and Employee Recognition
 - 5. Superintendent's Report
- B. Items from the Board
- C. Written Communication: review and discuss communication from individuals and/or organizations regarding the District's programs and services.

VI. PUBLIC COMMENT PERIOD

The Board of Trustees welcomes comments about items appearing on tonight's agenda. The audience members wishing to address the Board during the Public Comment segment of the agenda are reminded to fill out a *Public Comment Form*, which can be obtained from Julie Payne and submitted prior to the time the presiding officer calls for Public Comment. Requests to speak can also be emailed to Julie Payne at jpayne@orcutt-schools.net and state that you want to make a public comment and indicate what agenda item you would like to speak about. An item not on the agenda must be addressed during the Public Comment segment of the agenda.

A maximum of thirty (30) minutes is set aside for Public Comment; speakers are allowed a maximum of three (3) minutes to address the Board on any item on tonight's agenda in accordance with the Brown Act. The Board will limit any response to public comment to brief statements, referral to staff, or referral to a future board meeting.

VII. CONSENT AGENDA

Items listed under the Consent Agenda are considered to be routine and are acted on by the Board of Trustees in one motion. There is no discussion of these items before the Board vote unless requested because the Board receives Board agenda backup information ahead of scheduled meetings. It is understood that the Administration recommends approval on all Consent Items. Each item on the Consent Calendar approved by the Board of Trustees shall be deemed to have been considered in full and adopted as recommended.

- A. Classified Personnel Action Report
- B. Certificated Personnel Action Report
- C. Approval of February 14, 2024 Regular Board Meeting Minutes
- D. Approval of February 28, 2024 Special Board Meeting Minutes
- E. Approval of Warrants

- F. Orcutt Academy High School Multi Use Room Building Change Order #002 – Quincon, Inc
- G. Notice of Completion: Shade Structures at Alice Shaw, Joe Nightingale, Olga Reed, and Patterson Rd. Elementary School Sites
- H. OAHS Robotics Team Overnight Trip to the First Robotics Central Valley Regional Competition, March 2024
- I. Board Policy 0460 Local Control and Accountability Plan, for second reading
- J. Board Policy 0500 Accountability, for second reading
- K. Board Policy 0520 Intervention in Underperforming Schools, for second reading
- L. Board Policy 5116.2 Involuntary Student Transfers, for second reading
- M. Board Policy 5131.2 Bullying, for second reading
- N. Board Policy 5148.3 Preschool/Early Childhood Education, for second reading
- O. Board Policy 6142.8 Comprehensive Health Education, for second reading
- P. Board Policy 6146.1 High School Graduation Requirements, for second reading
- Q. Board Policy 6146.4 Differential Graduation and Competency Standards for Students with Disabilities, for second reading
- R. Board Policy 6170.1 Transitional Kindergarten, for second reading
- S. Board Policy 3400 Management of District Assets/Accounts, for second reading

It is recommended that the Board of Trustees approve the Consent Agenda Items A-S, as submitted.

Moved _____ Second _____ Vote _____

VIII. ITEMS SCHEDULED FOR ACTION

A. GENERAL

1. Acceptance of Donations

The following donations have been offered to the District:

- A. **From The Allison Family:** a donation of various sport balls and storage bags for all grade levels worth an estimated value of \$400 to Pine Grove Elementary School.

It is recommended that the donations be accepted and letters of appreciation be sent to the donors.

Moved _____ Second _____ Vote _____

B. BUSINESS SERVICES

- 1. **Information Only:**
Second Interim Presentation

2. Orcutt Union School District Second Interim Report 2023-2024

It is recommended that the Board of Trustees approve the Second Interim Report with a Positive Certification for the 2023-2024 school year, as submitted.

Moved _____ Second _____ Vote _____

3. Resolution No. 9, Commit and Uncommit the General Fund Balance
 It is recommended that the Board of Trustees adopt Resolution No. 9, Commit and Uncommit the General Fund Balance, as submitted.
 Moved _____ Second _____ Vote _____

4. 2022-2023 Audit Report
 It is recommended that the Board of Trustees approve the 2022-2023 Audit Report, as submitted.
 Moved _____ Second _____ Vote _____

5. 2022-2023 Measure G Audit Report
 It is recommended that the Board of Trustees approve the 2022-2023 Measure G Audit Report, as submitted.
 Moved _____ Second _____ Vote _____

6. Cooperative Purchasing Agreement for an Electric School Bus
 It is recommended that the Board of Trustees approve the Cooperative Purchasing Agreement for the purchase of an Electric School Bus from Model 1 in the amount of \$399,936.08, as it is in the best interest of the District.
 Moved _____ Second _____ Vote _____

7. Pre-Authorization for the Purchase of District Vehicle for the Maintenance and Grounds Department
 It is recommended that the Board of Trustees approve the pre-authorization for the purchase of maintenance/grounds truck not to exceed \$55,000, as submitted.
 Moved _____ Second _____ Vote _____

8. Cooperative Purchasing Agreement for Playground Equipment at Pine Grove Elementary School
 It is recommended that the Board of Trustees approve the Cooperative Purchasing Agreement for the purchase of playground equipment from Landscape Structures in the amount of \$106,266.83, as it is in the best interest of the District.
 Moved _____ Second _____ Vote _____

9. Extension of Wide Area Network (WAN) Services and Contract (ERATE)
 It is recommended that the Board of Trustees approve the one-year contract extension for Wide Area Network ERATE Services in the amount of \$115,532, as submitted.
 Moved _____ Second _____ Vote _____

10. **Public Hearing: Home to School Transportation Plan**
 This is the public’s opportunity to comment on the Orcutt Union School District Home to School Transportation Plan.

11. Home to School Transportation Plan
It is recommended that the Board of Trustees approve the Home to School Transportation Plan, as submitted.
Moved _____ Second _____ Vote _____

IX. GENERAL ANNOUNCEMENTS

- A. Unless otherwise noticed, the next regular Board Meeting is scheduled for Wednesday April 17, 2024 beginning with Closed Session at 6:05 p.m., Open Session at approximately 6:30 p.m. in the District Office Board Room, 500 Dyer St., Orcutt, CA 93455.

X. ADJOURN TO CLOSED SESSION (If Needed)

- A. Motion to Adjourn to Closed Session
Moved _____ Second _____ Vote _____
- B. Closed Session items described in Item III. above

XI. RECONVENE TO OPEN SESSION (If Needed)

- A. Motion to Reconvene to Open Session
Moved _____ Second _____ Vote _____
- B. Report of Action Taken in Closed Session

XII. ADJOURN

- A. Motion to Adjourn the Meeting
Moved _____ Second _____ Vote _____

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, including language interpretation services, please contact the Superintendent's Office at (805) 938-8907. Notification 48 hours prior to the meeting will enable the district to make reasonable arrangements to ensure accessibility to this meeting. All documents related to the open session agenda are available for review 72 hours prior to the meeting at the Orcutt Union School District Office, 500 Dyer Street, Orcutt, CA.



Orcutt Union School District
Classified Personnel Action Report
March 13, 2024

TO: Holly Edds, Ed.D.

FROM: Susan Salucci, Assistant Superintendent/Human Resources

RE: Recommendations for Board Approval

Name	Site/Dept.	Classification	Step/ Range	Hours	Rate of Pay	Effective	Action/Information
Barajas, Julissa	Child Nutrition	Cook	11/5	4.5	\$22.24 per hr.	03/01/2024	Additional Position
Bernardo, Mary Jane	Child Nutrition	Senior Cook	12/4	5.25	\$21.72 per hr.	03/01/2024	Change of position
Bolterman, Krystyna	Alice Shaw Elementary	Instructional Assistant	8/2	3.75	\$17.85 per hr.	04/01/2024	Change of position
Bruno, Brittany	Child Nutrition	Permanent Sub Worker	8/2	3.0	\$17.85 per hr.	03/01/2024	Re-Hire
Cavazos, Cassandra	Orcutt Junior High/ Special Education	Instructional Assistant	12/2	6.0	\$19.71 per hr.	02/20/2024	New Hire
Estrada-Julius, Vanesa	Child Nutrition/Orcutt Academy High School	Child Nutrition Worker	8/4	4.75	\$19.68 per hr.	03/01/2024	Increase in hours
Griego, Leslie	Pine Grove, Special Education	Instructional Assistant	12/2	6.0	\$19.71 per hr.	02/13/2024	Change of position
Kelly, Connie	Patterson Road, Child Nutrition	Child Nutrition Worker	9/6	3.75	\$22.23 per hr.	03/01/2024	Change in position
Metzler, Chelsea	Pine Grove	Instructional Assistant-Kinder	8/5	3.75	\$20.67 per hr.	02/08/2024	12 Week Baby Bonding
Perez, Alondra	Patterson Road. Campus Connection	Child Care Assistant	8/1	2.1	\$17.33 per hr.	02/20/2024	Requested reduction in hours
Shaf, Jessica	Patterson Road	Instructional Assistant- Kinder	8/3	3.75	\$18.74 per hr. and \$1,000 annually	03/05/2024	New Hire and Educational Stipend-Bachelor's
EMP #2105						02/29/2024	Resignation
EMP #1565						02/15/2024	Resignation
EMP #2129						03/29/2024	Resignation
EMP #2233						02/06/2024	Resignation
EMP #2374						02/09/2024	Resignation



Orcutt Union School District
Classified Personnel Action Report
March 13, 2024

TO: Holly Edds, Ed.D.
FROM: Susan Salucci, Assistant Superintendent/Human Resources
RE: Recommendations for Board Approval

Name	Site/Dept.	Classification	Step/ Range	Hours	Rate of Pay	Effective	Action/Information
EMP #2289						02/06/2024	Resignation
EMP #215						02/20/2024	Resignation



Orcutt Union School District
 Certificated Personnel Action Report
 March 13, 2024

TO: Dr. Holly Edds, Superintendent

FROM: Susan Salucci, Assistant Superintendent / Human Resources

RE: Recommendations for Board Approval and Ratification

NAME	SCHOOL	CLASS/STEP	SALARY	EFFECTIVE DATE	ACTION INFORMATION
Arechiga, Jasmine	Ralph Dunlap	I-3	\$58,553	2024-25	Approval of Probationary Contract
Arevalo, Neida	Orcutt JHS	II-3	\$109,075	2024-25	Approval of Permanent Contract
Ashor, Stephen	Orcutt Academy HS	VI-20	\$121,375	2024-25	Approval of Permanent Contract
Ayala, Andrew	Orcutt Academy K-8	Stipend	\$1,557	2023-24	Girls Basketball Coach (correction)
Ayala, Megan	Orcutt Academy K-8	Stipend	\$1,557/ea	2023-24	Boys Soccer Coach Girls Soccer Coach
Barron, Lynn	Alice Shaw	Hourly	\$30	1/20-1/25/24	Long Term Assignment, Extra Time, 5 hrs
Basoco, Lawrence	Orcutt Academy HS	V-20	\$115,855	2024-25	Approval of Permanent Contract
Batchelor, Melanie	Orcutt JHS	IV-2	\$65,084	2024-25	Approval of Probationary Contract
Belanger, Rebecca	District	Extra Duty	\$48/hr	1/8-1/30/24	Campus Connection/After School Teacher, 15 hrs
Bertoldi, Janet	District	Hourly	\$50	1/26-1/31/24 1/24-1/31/24 1/5/24	SEE Learning, 3 hrs Administrative Support, 2 hrs First 5, 1.5 hrs
Beyers, Karly	Alice Shaw	IV-2 Hourly	\$65,084 \$48/hr	2024-25 1/8-1/30/24	Approval of Probationary Contract Campus Connection/After School Teacher, 10 hrs
Boger, Alyssa	Alice Shaw	II-10	\$127,521	2024-25	Approval of Permanent Contract
Brady, Laura	Orcutt Academy HS	IV-10	\$84,770	2024-25	Approval of Permanent Contract
Brickey, April	District	Hourly	\$30	1/8-1/30/24	Proctoring, 80.5 hrs
Butler, Brooke	Joe Nightingale	VI-3	\$73,789	2024-25	Approval of Permanent Contract
Calad, Aleesha	Olga Reed	VI-4	\$76,268	2024-25	Approval of Probationary Contract
Carter, Krista	District	Extra Duty	\$48/hr	1/10-1/31/24	Home & Hospital, 16 hrs
Caruana, Austin	Orcutt JHS	V-5	\$75,266	2024-25	Approval of Probationary Contract
Clardy, Daniel	Joe Nightingale	Daily	\$165	12/5-12/6/23	Shadow for long-term coverage, 2 days

*To be prorated

NAME	SCHOOL	CLASS/STEP	SALARY	EFFECTIVE DATE	ACTION INFORMATION
Connolly, Olivia	Patterson Road	III-2	\$62,144	2024-25	Approval of Probationary Contract
Coombs, Daniel	Lakeview JHS	V-8	\$83,112	2024-25	Approval of Permanent Contract
Cornwell, Karen	District	Hourly	\$30	1/8-1/30/24	Proctoring, 61.75 hrs
Doerksen, Allie	District	Extra Duty	\$48/hr	1/8-1/30/24	Campus Connection/After School Teacher, 16.25 hrs
Dougherty, David	Ralph Dunlap	V-20	\$115,855	2024-25	Approval of Probationary Contract
DuBransky, David	Alice Shaw	VI-20	\$121,375	2024-25	Approval of Probationary Contract
Duguran, Hayley	Lakeview JHS	V-3	\$70,451	2024-25	Approval of Permanent Contract
Edds, John	District	Hourly	\$30	1/26/24	Proctoring, 4 hrs
Emp# 52				06/05/24	Resignation
Emp# 72				06/05/24	Release, Short Term Staff
Emp# 114				06/05/24	Release, Temporary
Emp# 204				06/05/24	Request Participation in the Early Retirement Benefits Program
Emp# 204				06/05/24	Request Participation in the Early Retirement Benefits Program
Emp# 301				06/05/24	Release, Temporary
Emp# 317				06/05/24	Release, Short Term Staff
Emp# 364				03/08/24	Release, Short Term Staff
Emp#538				06/05/24	Request Participation in the Early Retirement Benefits Program
Emp# 582				06/05/24	Release, Short Term Staff
Emp# 662				06/05/24	Release, Temporary
Emp# 691				06/05/24	Request Participation in the Early Retirement Benefits Program
Emp# 769				06/05/24	Retirement
Emp# 936				06/05/24	Release, Short Term Staff
Emp# 986				06/05/24	Release, Short Term Staff
Emp# 1026				06/05/24	Release, Short Term Staff
Emp# 1039				06/05/24	Release, Short Term Staff
Emp# 1168				06/05/24	Release, Short Term Staff
Emp# 1227				06/05/24	Release, Short Term Staff

*To be prorated

NAME	SCHOOL	CLASS/ STEP	SALARY	EFFECTIVE DATE	ACTION INFORMATION
Emp# 1238				06/05/24	Release, Short Term Staff
Emp# 1334				06/05/24	Resignation
Emp# 1345				06/05/24	Release, Short Term Staff
Emp# 1396				06/05/24	Release, Temporary
Emp# 1560				06/05/24	Release, Short Term Staff
Emp# 1721				06/05/24	Release, Temporary
Emp# 1780				06/05/24	Release, Short Term Staff
Emp# 1803				06/05/24	Release, Short Term Staff
Emp# 1885				06/05/24	Release, Short Term Staff
Emp# 1968				06/05/24	Release, Short Term Staff
Emp# 1991				06/05/24	Release, Short Term Staff
Emp# 2089				06/05/2	Release, Long Term Assignment
Emp# 2093				06/05/24	Release, Short Term Staff
Emp# 2152				06/05/24	Release, Short Term Staff
Emp# 2224				06/05/24	Resignation
Emp# 2229				06/05/24	Resignation
Emp# 2269				06/05/24	Release, Temporary
Emp# 2271				06/05/24	Release, Temporary
Emp# 2274				06/05/24	Release, Long Term Assignment
Emp# 2432				06/05/24	Resignation
Emp# 2339				06/05/24	Release, Long Term Assignment
Emp# 2353				06/05/24	Release, Short Term Staff
Emp# 2383				06/05/24	Release, Short Term Staff
Emp# 2398				06/05/24	Release, Short Term Staff
Emp# 2400				06/05/24	Release, Short Term Staff
Emp# 2402				06/05/24	Release, Short Term Staff
Emp# 2405				06/05/24	Release, Long Term Assignment
Emp# 2414				06/05/24	Release, Temporary

*To be prorated

NAME	SCHOOL	CLASS/STEP	SALARY	EFFECTIVE DATE	ACTION INFORMATION
Emp# 2457				06/05/24	Release, Temporary
Fargen, Meghan	District	Hourly	\$50	1/8-1/29/24	CASC Mentoring, 7 hrs
Felchle, Lindsay	Orcutt JHS	VI-4	\$76,268	2024-25	Approval of Probationary Contract
Feldtkeller, Rebekah	Pine Grove	III-6	\$70,908	2024-25	Approval of Probationary Contract
Fortin, Amy	Orcutt Academy K-8	VI-3	\$73,789	2024-25	Approval of Permanent Contract
Fraat, Kaylee	Joe Nightingale	II-2	\$105,513	2024-25	Approval of Probationary Contract
Frederiksen, Cherie	Patterson Road	V-5	\$75,266	2024-25	Approval of Probationary Contract
Freitas, Jennifer	District	Hourly	\$30	1/26-1/27/24	Proctoring, 8 hrs
Frick, Andrea	Alice Shaw	VI-17	\$113,537	2024-25	Approval of Probationary Contract
Garcia, Leslie	Ralph Dunlap	VI-2	\$71,390	2024-25	Approval of Probationary Contract
Gonzalez, Gillian	District	Extra Duty	\$48/hr	1/8-1/31/24	Home & Hospital, 20.95 hrs
Hanrahan, Alexis	Ralph Dunlap	VI-5	\$78,836	2024-25	Approval of Probationary Contract
Havard, Roberta	Patterson	Hourly	\$30	1/8-1/31/24	Long Term Assignment, Extra Time, 4.75 hrs
Hawthorne, J'Nay	Orcutt JHS	II-3	\$61,322	2024-25	Approval of Probationary Contract
Huck, Joleen	Alice Shaw	VI-20	\$121,375	2024-25	Approval of Probationary Contract
Ingraham, Daniel	Patterson Road	VI-7	\$84,226	2024-25	Approval of Permanent Contract
Jones, William	Orcutt Academy HS	IV-3	\$67,267	2024-25	Approval of Permanent Contract
Kiniry, Cody	Lakeview JHS	IV-3	\$67,267	2024-25	Approval of Permanent Contract
Kozel, Aaron	District	Extra Duty	\$48/hr	1/8-1/30/24	Campus Connection/After School Teacher, 15.25 hrs
Lear, Jamie	Patterson Road	I-6 Extra Duty	\$64,641 \$48/hr	2024-25 1/8-1/29/24	Approval of Permanent Contract Campus Connection/After School Teacher, 3.75 hrs
Mahoney, Gloria	District	Hourly	\$30	1/25-1/26/24	Proctoring, 6 hrs
Martinez, Jisela	Alice Shaw	VI-14	\$106,207	2024-25	Approval of Probationary Contract
McReynolds, Morgan	Orcutt Academy HS	VI-7	\$84,226	2024-25	Approval of Permanent Contract
Mena, Stephanie	Pine Grove	VI-7	\$84,226	2024-25	Approval of Permanent Contract
Nance, Crystal	Patterson Road	V-17 Extra Duty	\$108,374 \$48/hr	2024-25 1/29-1/30/24	Approval of Permanent Contract Campus Connection/After School Teacher, 1.75 hrs
Nguyen, Meridith	Alice Shaw	VI-15	\$108,598	2024-25	Approval of Permanent Contract
Nishimori, Carole	Ralph Dunlap	V-18	\$110,814	2024-25	Approval of Permanent Contract

*To be prorated

NAME	SCHOOL	CLASS/STEP	SALARY	EFFECTIVE DATE	ACTION INFORMATION
Ortiz, Patricia	District	Extra Duty	\$48/hr	1/8-1/30/24	Campus Connection/After School Teacher, 18.25 hrs
Perez, Cecilia	District	Extra Duty	\$48/hr	1/16-1/31/24	Home & Hospital, 13 hrs
Pickett, Jannah	Joe Nightingale	Stipend	\$1,233	2034-24	Track Coach
Ramirez, Emily	Pine Grove	III-2	\$62,144	2024-25	Approval of Probationary Contract
Ramirez-Perez, Fatima	Alice Shaw	IV-2	\$65,084	2024-25	Approval of Probationary Contract
Reyes, Hugo	Orcutt JHS	Stipend	\$1,557/ea	2023-24	Boys Soccer Coach Girls Soccer Coach
Riezebos, Devin	District	Extra Duty	\$48/hr	1/8-1/30/24	Campus Connection/After School Teacher, 19.5 hrs
Riley, Kristen	Pine Grove / Olga Reed	III-7	\$73,289	2024-25	Approval of Probationary Contract
Robbins, Kimberley	Ralph Dunlap	II-8	\$121,910	2024-25	Approval of Probationary Contract
Romo-Buenditempo, Sara	Alice Shaw	VI-4	\$76,268	2024-25	Approval of Permanent Contract
Rowan, Alisa	Joe Nightingale	III-10	\$80,927	2024-25	Approval of Permanent Contract
Ruth, Amy	District	Extra Duty	\$48/hr	1/29-1/30/24	Campus Connection/After School Teacher, 1.75 hrs
Salvesen, Kris	District	Hourly	\$30	1/26/24	Proctoring, 3.5 hrs
Scherpel, Victoria	Lakeview JHS	VI-3	\$73,789	2024-25	Approval of Permanent Contract
Schmidt, Elise	Orcutt JHS	V-16	\$105,990	2024-25	Approval of Probationary Contract
Shuffield, Jamie	District	Extra Duty	\$48/hr	1/8-1/29/24	Campus Connection/After School Teacher, 12.5 hrs
Siufanga, Ivana	Lakeview JHS	VI-3	\$73,789	2024-25	Approval of Permanent Contract
Snow, Corey	District	Extra Duty	\$48/hr	1/8-1/29/24	Home & Hospital, 17 hrs
Steven, Daisy	Alice Shaw	VI-9	\$89,987	2024-25	Approval of Probationary Contract
Thompson, Brittaney	Pine Grove	VI-11	\$96,151	2024-25	Approval of Probationary Contract
Thompson, Candace	District	Hourly	\$30	1/26-1/31/24	Proctoring, 15 hrs
Tolentino, Natalia	Joe Nightingale	IV-3	\$67,267	2024-25	Approval of Permanent Contract
Torres, Kiersten	District	Extra Duty	\$48/hr	1/24-1/26/24	Campus Connection/After School Teacher, 3.75 hrs
Trotter, Patrick	Lakeview JHS	III-3	\$64,225	2024-25	Approval of Probationary Contract
Verbryke, Shannon	Alice Shaw	V-20	\$115,855	2024-25	Approval of Probationary Contract
Villanueva, Yvonne	Olga Reed	VI-18	\$116,092	2024-25	Approval of Probationary Contract
Voss, Caitlin	Ralph Dunlap	Stipend	\$1,233	2023-24	Track Coach

*To be prorated

NAME	SCHOOL	CLASS/ STEP	SALARY	EFFECTIVE DATE	ACTION INFORMATION
Wagonseller, Jeff	District	Hourly	\$50	1/8-1/25/24	CASC Mentor, 9.5 hrs
Walch, Justina	Joe Nightingale	VI-10	\$93,019	2024-25	Approval of Permanent Contract
Well, John	Orcutt Academy HS	III-4	\$66,377	2024-25	Approval of Permanent Contract
Willis, Jordan	Orcutt Academy HS	VI-8	\$87,057	2024-25	Approval of Permanent Contract
Wogahn, Alyssa	District	Extra Duty	\$48/hr	1/23/24	Campus Connection/After School Teacher, 1 hr
Wolcott, Atsuko	District	Hourly	\$30	1/9-1/30/24	Japanese Translator, 25 hrs
Zepeda, Maria	Alice Shaw	III-2	\$62,144	2024-25	Approval of Probationary Contract,
Zich, Matthew	Lakeview JHS	III-12	\$86,466	2024-25	Approval of Permanent Contract

*To be prorated

**Orcutt Union School District
Board of Trustees
Meeting Minutes
February 14, 2024**

CALL TO ORDER

A meeting of the Board of Trustees of the Orcutt Union School District was held on Wednesday, February 14, 2024, in the District Office Board Room, beginning with Lisa Morinini calling Public Session to order at 6:00 p.m. The Pledge of Allegiance was led by Mark Steller. It was moved by Liz Phillips seconded by Melanie Waffle to adopt the February 14, 2024 agenda. Members Present: Morinini, Phillips, Waffle, Steller, and Henderson. Administrators Present: Edds, Salucci, Dana, and Knight.

CLOSED SESSION PUBLIC COMMENTS

None

ADJOURN TO CLOSED SESSION

It was moved by Mark Steller seconded Liz Phillips and carried to adjourn to Closed Session at 6:01 p.m. Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

RECONVENE TO PUBLIC SESSION

It was moved by Melanie Waffle seconded by Liz Phillips and carried reconvene to Public Session at 6:33 p.m. Lisa Morinini reported that no action was taken during Closed Session.

SUPERINTENDENT'S REPORT

OAHS ASB had a video message for the Board that updated them on the Awards Rally at the end of February and highlighted the girls Basketball Team. On behalf of the Human Resources Department, Roberta Hough, gave a presentation about the importance of supporting "new" teachers.

ITEMS FROM THE BOARD

Shaun Henderson thanked Melanie Waffle and the OCAF team for all of the work they are doing to prepare for the OCAF Gala on March 2nd. He also stated how proud he is of the OAHS Girls Basketball Team and all they have accomplished this year. Mark Steller agreed with Shaun Henderson and reiterated how proud we are of all of our students. Melanie Waffle thanked everyone for their support of OCAF and commented on the thoughtful things she witnessed during kindness week at various school sites. Liz Phillips stated she thoroughly enjoyed the OHAS Gym and electric bus tour, and she loves how the school buses get decorative adornments during the holidays. Lisa Morinini thanked staff for the proactive measures taken before the storms hit ensuring that our sites were in good condition when school resumed.

PUBLIC COMMENT

Monique Segura, OEA President, wished the Board a Happy Valentine's Day and gave an OEA update. She also stated that they are putting together a gift basket for the OCAF Gala. Matthew Razo, Jennifer Perez, and Paula Martinez-Wiggins commented on a student concern at Olga Reed.

CONSENT AGENDA ITEMS

- A. Classified Personnel Action Report
- B. Certificated Personnel Action Report
- C. Approval of January 10, 2024 Regular Board Meeting Minutes
- D. Approval of January 30, 2024 Special Board Meeting Minutes
- E. Approval of Warrants
- F. Orcutt Jr. High School Overnight Trip to attend Disneyland YES Program, April 2023
- G. OAHS Overnight Trip to Visit Northern CA Colleges, March 2024
- H. OAHS Band Overnight Trip to Music in the Parks Band Competition in Buena Park, April 2024
- I. Board Bylaw 9321 Closed Session, for second reading
- J. Board Policy 1312.2 Complaints Concerning Instructional Materials, for second reading
- K. Board Policy 5145.3 Nondiscrimination/Harassment, for second reading

- L. Board Policy 6143 Course of Study, for second reading
- M. Board Policy 6161.1 Selection and Evaluation of Instructional Materials, for second reading
- N. Board Policy 6161.11 Supplementary Instructional Materials, for second reading
- O. Board Policy 6163.1 Library Media Centers, for second reading
- P. Board Policy 5131.9 Academic Honesty, for second reading
- Q. Board Policy 6154 Makeup Work, for second reading
- R. Board Policy 6162.5 Student Assessment, for second reading

Trustee Henderson requested to pull item M, Board Policy 6161.1 Selection and Evaluation of Instructional Materials and item O, Board Policy 6163.1 Library Media Centers, from the Consent Agenda items for a separate vote.

It was moved by Shaun Henderson seconded by Melanie Waffle and carried to approve consent agenda items A – L, N, and P - R as submitted. Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

It was moved by Liz Phillips seconded by Melanie Waffle and carried to approve the revised Board Policy 6161.1 Ayes: Morinini, Phillips, Waffle and Steller. Nays: Henderson

It was moved by Liz Phillips seconded by Mark Steller and carried to approve the revised Board Policy 6163.1 Ayes: Morinini, Phillips, Waffle. Nays: Steller and Henderson

ACTION ITEMS

Acceptance of Donations

- A. **From Joleen Huck:** a donation of 6th Grade T-Shirts worth an estimated value of \$160 to Alice Shaw Elementary School.
- B. **From Baker Creek Heirloom Seeds:** a donation of 75 Packets of plant and vegetable seeds worth an estimated value of \$300 to the Joe Nightingale School Garden Program.
- C. **From Cheri Palin:** a donation of a five-foot bean bag chair worth an estimated \$150 to the Alice Shaw Elementary School Counseling Office.
- D. **From Golden State Water:** a donation of \$2500 to help offset the cost of 6th Grade Outdoor School at Patterson Road Elementary School.
- E. **From David Velasco:** a donation of multiple children’s book collection sets worth and estimated value of \$230.00 to the Campus Connection Program.
- F. **From Golden State Water:** a total donation of \$3500 to help offset the cost of 6th Grade Outdoor School at Joe Nightingale Elementary School.

It was moved by Shaun Henderson seconded by Melanie Waffle and carried to approve that the donation be accepted and that a letter of appreciation be sent to the donors. Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

Orcutt Union School District Strategic Plan 2024-2029

It was moved by Mark Steller seconded by Shaun Henderson and carried to approve the Strategic Plan consisting of Mission and Vision Statements, Operating Values, and Pillars and Long-Term Goals for the District, as submitted. Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

California School Boards Association (CSBA) Delegate Assembly Ballot

It is moved by Shaun Henderson seconded by Melanie Waffle and carried to vote for Dr. Peter Wright from subregion 11-A for CSBA’s Delegate Assembly, as submitted. Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

Public Hearing

A Public Hearing was held regarding the acquisition of certain energy conservation services and

measures through a Turnkey Design and Construction Energy Services Agreement (“Contract”) with Schneider Electric Buildings Americas, Inc., a Delaware corporation, pursuant to the provisions of California Government Code Sections 4217.10 through 4217.18. There was no public comment made during the Public Hearing

Resolution No. 8 Turnkey Design and Construction Energy Services Contract

It was moved by Liz Phillips seconded by Melanie Waffle and carried to adopt Resolution No. 8. Turnkey Design and Construction Energy Contract, as submitted. Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

Installation of Additional Integrated Cameras for School Sites and District Buildings Using a Cooperative Bid Agreement Under OMNIA/Unicom Government Inc.

It is was moved by Shaun Henderson seconded by Mark Steller and carried to approve the Installation of Additional Integrated Cameras for School Sites and District Buildings by Solutionz Inc., not to exceed \$150,000, as submitted. Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

Out-of-State Travel for Child Nutrition Coordinator to Attend the School Nutrition Association’s National Conference

It was moved by Melanie Waffle seconded by Liz Phillips and carried to approve out-of-state travel for the Child Nutrition Coordinator to attend the School Nutrition Association’s National Conference in Boston, Massachusetts on July 14-16, 2024, as submitted. Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

Board Policy 3400 Management of District Assets/Accounts

It was moved by Liz Phillips seconded by Shaun Henderson and carried to approve the approve the revised Board Policy 3400 Management of District Assets/Accounts, for the first reading and that it be placed on the next Consent Agenda for the second reading. Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

Information Only:

Joe Dana, Assistant Superintendent of Educational Services, presented an update on the LCAP Mid-Year Report for the District and Charter.

Safe Schools Plans for all Orcutt Union School District School Sites

It was moved by Melanie Waffle seconded by Mark Steller and carried to approve the Safe Schools Plan for Alice Shaw, Joe Nightingale, Patterson Rd., Pine Grove, Ralph Dunlap, Lakeview JHS, Orcutt JHS, Olga Reed, Orcutt Academy K-8, Orcutt School for Independent Study, and Orcutt Academy High School, as submitted. Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

Board Policy 0460 Local Control and Accountability Plan

It is was moved by Shaun Henderson seconded by Mark Steller and carried to approve the revised Board Policy 0460 Local Control and Accountability Plan, for the first reading and that it be placed on the next Consent Agenda for the second reading. Ayes: Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

Board Policy 0500 Accountability

It is was moved by Liz Phillips seconded by Shaun Henderson and carried to approve the revised Board Policy 0500 Accountability, for the first reading and that it be placed on the next Consent Agenda for the second reading. Ayes: Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

Board Policy 0520 Intervention in Underperforming Schools

It was moved by Melanie Waffled seconded by Shaun Henderson and carried to approve the revised Board Policy 0520 Intervention in Underperforming Schools, for the first reading and that it be placed on the next Consent Agenda for the second reading. Ayes: Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

Board Policy 5116.2 Involuntary Student Transfers

It was moved by Liz Phillips second by Mark Steller and carried to approve the revised Board Policy 5116.2 Involuntary Student Transfers for the first reading and that it be placed on the next Consent Agenda for the second reading. Ayes: Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

Board Policy 5131.2 Bullying

It was moved by Mark Steller seconded by Shaun Henderson and carried to approve the revised Board Policy 5131.2 Bullying, for the first reading and that it be placed on the next Consent Agenda for the second reading. Ayes: Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

Board Policy 5148.3 Preschool/Early Childhood Education

It was moved by Shaun Henderson seconded by Mark Steller and carried to approve the revised Board Policy 5148.3 Preschool/Early Childhood Education, for the first reading and that it be placed on the next Consent Agenda for the second reading. Ayes: Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

Board Policy 6142.8 Comprehensive Health Education

It was moved by Melanie Waffle seconded by Liz Phillips and carried to approve the revised Board Policy 6142.8 Comprehensive Health Education, for the first reading and that it be placed on the next Consent Agenda for the second reading. Ayes: Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

Board Policy 6146.1 High School Graduation Requirements

It was moved by Shaun Henderson seconded by Mark Steller and carried to approve the revised Board Policy 6146.1 High School Graduation Requirements, for the first reading and that it be placed on the next Consent Agenda for the second reading. Ayes: Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

Board Policy 6146.4 Differential Graduation and Competency Standards for Students with Disabilities

It was moved by Melanie Waffle seconded by Liz Phillips and carried to approve the revised Board Policy Board Policy 6146.4 Differential Graduation and Competency Standards for Students with Disabilities, for the first reading and that it be placed on the next Consent Agenda for the second reading. Ayes: Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

Board Policy 6170.1 Transitional Kindergarten

It was moved by Liz Phillips seconded by Shaun Henderson and carried to approve the revised Board Policy Board Policy 6170.1 Transitional Kindergarten, for the first reading and that it be placed on the next Consent Agenda for the second reading. Ayes: Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

Approval of Classified Administrative Position: One (1) Athletic Trainer

It is moved by Melanie Waffle seconded by Liz Phillips and carried to the hiring of one (1) Athletic Trainer, as submitted. Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

GENERAL ANNOUNCEMENTS

Unless otherwise noticed, the next regular Board Meeting is scheduled for March 13, 2024 beginning with Closed Session at 6:05 p.m., Open Session at 6:30 p.m. and a Special Curriculum Board Meeting scheduled for February 28, 2024 beginning with Open Session at 6:00 p.m. in the District Office Board Room, 500 Dyer St., Orcutt, CA 93455.

ADJOURN

It was moved by Liz Phillips seconded by Shaun Henderson and carried to adjourn the meeting at 8:07 p.m. Ayes: Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

Holly Edds, Ed.D. Board Secretary

Liz Phillips, Clerk, Board of Trustees

**ORCUTT UNION SCHOOL DISTRICT
BOARD OF TRUSTEES
SPECIAL CURRICULUM BOARD
MEETING
Wednesday, February 28, 2024**

CALL TO ORDER

A Special meeting of the Board of Trustees of the Orcutt Union School District was held on Wednesday, February 28, 2024, beginning with Lisa Morinini calling Public Session to order at 5:00 p.m., Liz Phillips led the Pledge of Allegiance. Members Present: Morinini, Phillips, Waffle, Steller and Henderson. Administrators: Edds, Dana and Knight. Administrators Absent: Salucci. It was moved by Melanie Waffle seconded by Mark Steller and carried to adopt the February 28, 2024 agenda, as presented. Ayes: Morinini, Phillips, Waffle, Steller and Henderson.

PUBLIC COMMENTS

None.

REPORTS AND PRESENTATIONS

Orcutt Union School District recognized and congratulated Julie Grennan, Nancy Ramirez, and Lisa Savaso, members of the Joe Nightingale 5th Grade PLC Team (Professional Learning Communities) on receiving the District's "We Are Orcutt Award".

SPECIAL CURRICULUM BOARD MEETING

1. Julie Kozel, Director of Curriculum and Instruction, presented an updated on SEE Learning: Social, Emotional, and Ethical Learning. She highlighted some key aspects of the curriculum which includes creating a compassionate classroom, building resilience, and navigation emotions.
2. Eimile Pay, a teacher at Orcutt Academy High School, presented on Academic Seminar, a new Class for OHAS students whose cumulative GPA below 2.0 or below and for whom traditional interventions are not enough. The course is designed to strengthen these students' academic resilience.
3. Heather Penk, a teacher at Orcutt Academy High School, presented on Computer Science CTE Pathway and gave an overview of the Cybersecurity Course which includes topics like, data safety and best practices, devices and networks, and securing online components. T

CLOSED SESSION PUBLIC COMMENTS

None

GENERAL ANNOUNCEMENTS

Unless otherwise noticed, the next regular board meeting is scheduled for Wednesday, March 13, 2024, with Closed Session starting at 6:05 p.m., Public Session at approximately 6:30 p.m. in the District Office Board Room, 500 Dyer St., Orcutt, CA 93455.

ADJOURN TO CLOSED SESSION

It was moved by Shaun Henderson seconded Liz Phillis and carried to adjourn to Closed Session at 5:59 p.m. Ayes: Morinini, Phillips, Waffle, Steller, and Henderson.

RECONVENE TO PUBLIC SESSION

It was moved by Melanie Waffle seconded by Mark Steller and carried reconvene to Public Session at 7:19 p.m. Lisa Morinini reported that no action was taken during Closed Session.

ADJOURN

It was moved by Mark Steller seconded by Melanie Waffle and carried to reconvene to carried to adjourn the meeting at 7:20 p.m. Ayes: Morinini, Phillips, Waffle, Steller and Henderson.

Holly Edds, Ed.D., Board Secretary

Liz Phillips, Clerk, Board of Trustee

Warrants

These materials are not included in this copy of the agenda. The warrants are available for review at the District Office, 500 Dyer Street, Orcutt, CA. Monday-Friday from 7:30 am - 4:30 pm.

This procedure is in compliance with the Public Document Law, Government Code Section Number 6257.



BUSINESS SERVICES MEMORANDUM

TO: Board of Trustees
Holly Edds, Ed.D.

FROM: Sandra Knight
Assistant Superintendent, Business Services

BOARD MEETING DATE: March 13, 2024

BOARD AGENDA ITEM: Construction Change Order #002- Quincon, Inc. for the Orcutt Academy Multi Use Building Project

BACKGROUND: Attached is change order request #002 from Quincon, Inc. in the amount of \$146,046 for the Orcutt Academy Multi Use Building Project. The change order is related to relocation of utilities, tile work in the locker room, graffiti coating and drainage. While hydroseeding was included in the contract, we have opted to change to sod because it is more likely to yield a better result and the lawn should be able to be used for graduation. We also made theater lighting and curtain revisions, as suggested by our consultant, which will be paid for out of funds donated by the Orcutt Children's Arts Fund.

The change order request was reviewed by the following parties, the Contractor, TELACU Construction Management firm, and district staff.

RECOMMENDATION: Staff recommends the Board of Trustees approve the change order #002 for Quincon Inc. for \$146,046, as submitted.

FUNDING: Fund 21 – Building fund for the Measure G Bond \$103,600
Fund 01 – Orcutt Children's Arts Fund donation - \$42,446

CHANGE ORDER

Distribution:

- OUSD
- SVA Architects
- Contractor
- TELACU Construction Management (TCM)
- Inspector of Record

Project:
Orcutt Academy High School Multi-Use Room Building
Orcutt Union School District
 500 Dyer Street
 Orcutt, CA 93455

Change Order Number: **2**

Date: **2/6/2024**

To Contractor:
 Quincon, Inc.
 PO Box 1029
 Grover Beach, CA 93483

Contract Date: **7/28/2022**

The Contract Is Changed As Follows:
Refer to the attached summary page

The original Contract Sum was	\$	9,449,045.00
The net change by previously authorized Change Orders	\$	598,299.00
The Contract Sum prior to this Change Order was	\$	10,047,344.00
The Contract Sum will be Increased by this new Change Order in the amount of	\$	146,046.00
The new Contract Sum including this Change Order will be	\$	10,193,390.00
The Contract Time will be (increased) (decreased) (unchanged) by -0- days.		
The date of Substantial Completion as of the date of this Change Order therefore is		4/29/2023

Note: This Change Order does not include changes in the Contract Sum, Contract Time or Guaranteed Maximum Price Which have been authorized by Construction Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE OWNER, CONTRACTOR, AND CONSTRUCTION MANAGER.

Owner	Contractor	Construction Mgr.	Architect of Record	Inspector of Record
Orcutt Union School District	Quincon, Inc.	TELACU Construction Management	19-Six Architects	Kenco Construction Services, Inc.
500 Dyer Street Orcutt, CA 93455	PO Box 1029 Grover Beach, CA 93483	604 N. Eckhoff St. Orange, CA 92868	560 Higuera St Suite C San Luis Obispo, CA 93401	1230 Doris Ave. Oxnard, CA 93030

BY (Signature) BY (Signature) BY (Signature) BY (Signature) BY (Signature)

DATE DATE DATE DATE DATE

CHANGE ORDER 02- Summary Sheet

Item #	Title	PCO#	PCO Description	Final Price
1	Graffiti Coating	40	Owner Requested - During the course of construction, it was suggested that the District proceed with applying an anti-graffiti coating on the lower accessible portions of the exterior masonry walls. The masonry block material is a very porous material, which makes it extremely difficult to remove paint, marker or other ink-based products typically used for vandalism. The costs associated with this change includes added labor, equipment and material to apply (2) base coats and (3) finish coats of the anti-graffiti coatings to the lower 12' exterior of masonry wall.	\$18,986.00
2	Theater Lighting and Curtain Revisions (CRB-8)	46	Owner Requested Theatrical Upgrades – CRB-8: Earlier in the project, the District requested the services of a Theatrical Consultant to provide design input with the goal of implementing some additional theatrical curtain, lighting and sound capabilities at the MUR's Stage and Gym areas. The newly implemented design includes re-arranging the stage curtains to a more professional set-up and adding additional structural supports plus electrical power sources at the stage area for future District provided theatrical lighting. The costs associated with this change includes added labor, equipment and material to provide additional curtains and associated supports, install (4) electrical power drops at the stage for theatrical lighting, install additional lighting support bars with necessary additional structural framing at the stage ceiling.	\$42,446.00
3	Existing Irrigation Main Replacement (CRB-14)	55	Owner Requested – CRB-14: At the request of the District, the contractor was directed to remove and replace the 3" irrigation main located along the east site boundary hillside of the project site and OAHs campus. The existing main line has been a continued maintenance issue for the District with segments of the line randomly failing due to the many repairs done in the past. The costs associated with this change includes added labor, equipment and material to excavate the existing main line, replace with new Scedule-40 PVC piping, and backfilling.	\$11,812.00
4	Water Pressure Regulators	58	Unforeseen Condition – RFI #157. During the installation of the domestic water line connections into the existing campus water system, it was observed that the existing water pressure to the new building was much higher than expected (132 psi). Code does not allow any pressures above 80 psi before entering a building. The costs associated with this change includes added labor and material to install (2) new pressure regulators with associated fittings, one at the Lobby Restroom domestic water feed, and the other at the added Locker Room domestic water feed.	\$7,065.00
5	Locker Room Tile Mortar Bed	66	Owner Requested Locker Room Shower Revisions – Tile flooring was specified to be used as the flooring material in the newly implemented Locker Room design. The tile flooring requires a mortar bed and moisture mitigation for proper installation. The costs associated with this change includes added labor, equipment and material to provide a mortar bed, vapor guard and moisture control membrane at both locker room shower areas that are to receive tile flooring. This cost was not included with original locker room change order scope (PCO #37).	\$15,165.00

6	Added Site Drains	75	<p>Design Issue - During the recent rain storms, it was observed that the drainage adjacent to the lobby area sidewalk was not adequate at the northeast corner. Per direction provided to the contractor in the field, a floor drain was added at the sidewalk to collect any residual water at that location, and drained into the existing storm drainage system. In addition, the southwest corner of the parking lot was taking on more water than the design had originally intended. To remedy the issue, a new 12" storm drain inlet was installed and connected to the existing storm drainage system. The costs associated with this change includes added labor, equipment and material for trenching/installation of new storm drainage lines, installation of (2) site drains and backfill.</p>	\$5,047.00
7	Gas Regulator Revisions	76	<p>Unforeseen Condition – RFI #132 & #145 – During installation of the gas distribution system to the new MUR building, the gas pressure feeding the meter that serves the MUR building and eastern portions the OAHS campus was observed to be at 8 inch-lbs. The gas pressure required for the new MUR HVAC units requires a minimum of 5 ft-lbs. In-order to have the local gas company increase the available gas pressure, a new upsized meter needed to be installed, which means all of the existing campus gas system needed to be reviewed by the gas company to ensure the system meets their requirements before sign-off. In-order to achieve the gas company's sign off, a new gas regulator was need to be installed at the former pre-school classrooms, as well as the installation of several valves as requested by the gas company. The costs associated with this change includes added labor, equipment and material for testing of the existing system, installing a new gas regulator and additional fittings as required.</p>	\$5,655.00
8	Sodded Lawn	80	<p>Owner Requested: The original contract drawings call for hydroseeded lawn at the southern grass area adjacent to the MUR's exterior stage. The District intends on holding this year's OAHS graduation ceremony at the exterior stage and is expecting to host more than 1,000 people for the outdoor ceremony. The hydroseeded lawn will not be established and ready to walk-on by the time of the graduation ceremony in early June. Therefore, the District has elected to have the contractor provide sodded lawn in-lieu of hydroseeding due to its faster establishment period and ease of maintenance. The costs associated with this change includes added labor, equipment and material for furnishing and placing 20,500 of sod</p>	\$39,870.00
Total Change Order Amount				\$146,046.00



BUSINESS SERVICES MEMORANDUM

TO: Board of Trustees
Holly Edds, Ed.D

FROM: Sandra Knight
Assistant Superintendent, Educational Services

BOARD MEETING DATE: March 13, 2024

BOARD AGENDA ITEM: Notice of Completion: Joe Nightingale, Olga Reed, Alice Shaw and Patterson Road Shade Project

BACKGROUND: On January 12, 2022 the District awarded the bid to USA Shade Inc. provide new shade structures at Joe Nightingale, Olga Reed, Alice Shaw and Patterson Road in the amount \$189,635.12. The objective of this project was to provide students with much-needed shade canopies that would enhance outdoor leaning environments and providing covered eating areas. The work commenced on June 12th, 2023 and was signed off by the District on August 25th, 2023.

RECOMMENDATION: Staff recommends that the Board of Trustees approve the Joe Nightingale, Olga Reed, Alice Shaw and Patterson Road Shad Structure Project as complete.

FUNDING: N/A

Recording requested by
And when recorded mail to:

Orcutt Union School District
Dr. Holly Edds
500 Dyer St.
Orcutt, CA 93455

LINE FOR RECORDERS USE

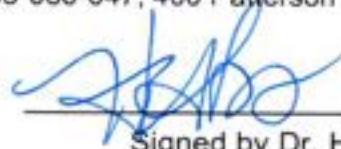
NOTICE OF COMPLETION

Notice pursuant to Civil Code Section 3093, must be filed within 10 days after completion.

Notice is hereby given:

1. The undersigned is owner or corporate office of the owner of the interest or estate stated below in the property hereinafter described: In fee
2. The full name of the owner is Orcutt Union School District
3. The full address of the owner is 500 Dyer St., Santa Maria, CA 93455
4. The work at the following sites: Alice Shaw Elementary, Joe Nightingale Elementary, Olga Reed Elementary, Patterson Road Elementary, on the said properties described below was completed on August 25th, 2023. The work done was: furnish and install new Shade Structures at sites listed on #7.
5. The name of the general contractor, if any, for such work of was USD Shade. contract date, January 12, 2022.
6. The property on which said work of improvement was completed is in the Towns of Orcutt, Santa Maria and Los Alamos, County of Santa Barbara, State of California, and described as follows:
7. The street address of said properties are:
 - a. Alice Shaw Elementary School APN #107-101-006, 759 Dahlia Place, Santa Maria, CA 93455.
 - b. Olga Reed Elementary School APN #101-270-018, 480 Centennial Street, Los Alamos, CA 93440
 - c. Joe Nightingale Elementary School APN #109-110-003, 255 Winter Road, Santa Maria, CA 93455
 - d. Patterson Road Elementary School APN #103-080-047, 400 Patterson Rd, Santa Maria, CA 93455

Owner: Orcutt Union School District



Signed by Dr. Holly Edds, Superintendent

VERIFICATION

I, the undersigned, say: I am the Superintendent, the declarant of the foregoing notice of completion; I have read said notice of completion and know the contents thereof; the same is true of my own knowledge. I declare under penalty of perjury that the foregoing is true and correct.

Executed on: 2/23/2024

Owner: Orcutt Union School District



Signed by _____
Dr. Holly Edds, Superintendent



ORCUTT ACADEMY HIGH SCHOOL MEMORANDUM

TO: Board of Trustees
Holly Edds, Ed.D

FROM: Rhett Carter
Principal, Orcutt Academy High School

BOARD MEETING DATE: March 13, 2024

BOARD AGENDA ITEM: First Robotics Competition Central Valley Regional

BACKGROUND: On Thursday March 21st five (5) Orcutt Academy High School Robotic students along with team mentor Scott Rowe will be attending the First Robotics Competition Central Valley Regional in Fresno, CA. These five students will be setting up and having practice two days before the remaining team arrives. The first group will depart OAHS on Thursday March 21st and stay 3 nights in Clovis, CA. The remaining students on the team will arrive on March 23rd and the entire team will depart on March 24th.

Transportation will be provided b parents. All proceeds for this trip are being raised through fundraisers by the Robotics Team.

RECOMMENDATION: Staff recommends that this trip be approved as submitted.

FUNDING: No Impact on General Fund

Orcutt Union School District Field Trip Information Form



PLEASE RESERVE FIELD TRIPS AT LEAST ONE MONTH IN ADVANCE

March 21st - March 24th

1. Date of Trip: ~~February 28th - March 3rd 2024~~
2. Destination 1121 S Chance Ave Fresno, CA USA
Telephone # (805) 631-3692
3. Requested Donation per Student (if any) : N/A

TRANSPORTATION

1. Time of Departure: Thursday March 21st (Time TBD) Return Time: Sunday March 24th (Time TBD)
2. Employees Going on the Trip: (Mentors / Coaches) Scott Rowe, Fiona McGinnis, Nicholas Kremer, Gil Paszek, Louis Laureillo, Nathan Wonderlich, (Parent Drivers TBD but are district approved)
3. Students: About 35~ Chaperones: 15 Student/Staff Ratio on Trip: 3:7
4. OUSD Bus N/A Walking N/A Private Car(s): Approximately 7 Cars Other Bus Source: N/A
5. Other Stops Requested: Stops for restrooms / Meals as needed
6. Purpose of Trip: OAHS Spartatroniks Regional Competition | Central Valley Regional |
7. Curriculum Connection (list standards if possible): Not Applicable
8. Pick up Location: Orcutt Academy High School
9. Sack Lunches or Supplies/Additional Clothing Needed: Lunch will be provided by team
10. Account to be Charged **(Not Applicable)** Any necessary purchase orders will be generated upon receipt of this completed form. Be sure to make your field trip arrangements as far ahead of time as possible. If you are collecting money from students to help offset the cost of the field trip and/or transportation, you need to use a class roster to record any monies received. Please attach the roster to this form.
Once you turn in this completed form, your bus reservation will be submitted. You may call transportation (8978) to check on availability, but your bus will not be reserved until you turn in this form and your trip request is submitted online.

FM : Letter to notify parents of this field trip is attached. (Parents need to be notified in writing anytime students leave campus. Sign off is not needed.)

FM : I have read, understand and will abide by the rules and regulations set forth in AR 6153(c-d) regarding recreational water activities if applicable.

Requesting Teacher: Scott Rowe / Fiona McGinnis Date: January 3rd, 2023

Principal Approval

Date

2/9/24

Copy sent to: Health Services _____ Child Nutrition _____

FIRST Robotics Competition CENTRAL VALLEY REGIONAL

Mar 21-24, 2024 | Fresno, CA

at the Big Fresno Fair

WATCH LIVESTREAM: MAR 23-24

Countdown!

000 : 00 : 00 : 00

**Philosophy, Goals, Objectives, and Comprehensive Plans
LOCAL CONTROL AND ACCOUNTABILITY PLAN**

BP 0460 (a)

The Governing Board desires to ensure the most effective use of available funding to improve outcomes for all students. A comprehensive, data-driven planning process shall be used to identify annual goals and specific actions which are aligned with the district budget and to facilitate continuous improvement of district practices.

The Board shall adopt a districtwide local control and accountability plan (LCAP) and an annual update to the LCAP, based on the most up-to-date template adopted by the State Board of Education (SBE), that addresses the state priorities in Education Code 52060 and any local priorities adopted by the Board. The LCAP and the annual update shall be adopted or updated, as required, on or before July 1 of each year. (Education Code 52060, 52064; 5 CCR 15494-15497)

The LCAP and the annual update shall focus on improving outcomes for all students, particularly those who are "unduplicated students" or are part of any numerically significant student subgroup that is at risk of or is underperforming. (Education Code 52060, 52064)

An "unduplicated student" is a student who is eligible for free or reduced-price meals, who is an English learner, or who is a foster youth, as defined in Education Code 42238.01 (Education Code 42238.02)

Numerically significant student subgroups include ethnic subgroups, socioeconomically disadvantaged students, English learners, long-term English learners, students with disabilities, foster youth, and students experiencing homelessness, when there are at least 30 students in the subgroup or at least 15 foster youth, students experiencing homelessness, or long-term English learners. (Education Code 52052)

Beginning July 1, 2025, if the district is identified by the California Department of Education (CDE) as needing an improvement plan pursuant to 34 CFR 300.600-300.647, the Board shall adopt, and update on an annual basis, an Individual with Disabilities Education Act (IDEA) Addendum, based on the template adopted by SBE. However, if the district adopts an improvement plan after being identified, but before July 1, 2025, the IDEA Addendum shall be developed upon expiration of the adopted improvement plan, but no later than July 1, 2028, whichever occurs first. The IDEA addendum shall be developed, reviewed, and approved in conjunction with and in the same manner as the LCAP and the annual update, and shall be submitted to CDE within 15 days of adoption by the Board. (Education Code 52064.3)

The Superintendent or designee shall review the school plan for student achievement (SPSA) submitted by each district school pursuant to Education Code 64001 to ensure that the specific actions included in the LCAP are consistent with strategies included in the SPSA. (Education Code 52062)

**Philosophy, Goals, Objectives, and Comprehensive Plans
LOCAL CONTROL AND ACCOUNTABILITY PLAN**

BP 0460 (b)

The LCAP shall also be aligned with other district and school plans, to the extent possible, in order to minimize duplication of effort and provide clear direction for program implementation.

As part of the LCAP adoption and annual update ~~to the LCAP~~, the Board shall separately adopt an local control funding formula budget overview for parents/guardians, based on the template developed by SBE, which includes specified information relating to the district's budget. The budget overview shall be adopted, reviewed, and approved in the same manner as the LCAP and the annual update. (Education Code 52064.1)

LCAP Development and Consultation

The Superintendent or designee shall gather data and information needed for effective and meaningful plan development and present it to the Board and community. Such data and information shall include, but not be limited to, data regarding the number of students in ~~various~~ student subgroups, disaggregated data on student achievement levels, and information about current programs and expenditures.

The Board shall consult with teachers, principals, administrators, other school personnel, employee bargaining units, parents/guardians, and students in developing the LCAP and the annual update. Consultation with students shall enable unduplicated students and other numerically significant student subgroups to review and comment on LCAP development and may include surveys of students, student forums, and committees, and/or meetings with student government bodies or other groups representing students. (Education Code 52060; 5 CCR 15495)

As part of the parent/guardian and community engagement process, the district shall solicit input on effective and appropriate instructional methods, including, but not limited to, establishing language acquisition programs to enable all students, including English learners and native English speakers, to have access to the core academic content standards and to become proficient in English. (Education Code 305-306)

The Superintendent or designee shall consult with the administrator(s) of the special education local plan area of which the district is a member to ensure that specific actions for students with disabilities are included in the LCAP and are consistent with strategies included in the annual assurances support plan for the education of students with disabilities. (Education Code 52062)

The Superintendent or designee shall notify members of the public of the opportunity to submit written comments regarding the specific actions and expenditures proposed to be included in the LCAP and the annual update. The notification shall be provided using the most efficient method of notification possible, which may not necessarily include producing printed notices or sending

**Philosophy, Goals, Objectives, and Comprehensive Plans
LOCAL CONTROL AND ACCOUNTABILITY PLAN**

BP 0460 (c)

notices by mail. All written notifications related to the LCAP and the annual update shall be provided in the primary language of parents/guardians when required by Education Code 48985. (Education Code 52062)

The Board shall hold at least one public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in the LCAP and the annual update. The public hearing shall be held at the same meeting as the budget hearing required pursuant to Education Code 42127 and Board Policy 3100 - Budget. (Education Code 52062)

Adoption and Submission

The Board shall adopt the LCAP the annual update prior to adopting the district budget, but at the same public meeting. This meeting shall be held after the public hearing described above, but not on the same day as the hearing. (Education Code 52062)

Not later than five days after adoption of the LCAP, the annual update, the district budget, and the budget overview for parents/guardians, the Board shall file the LCAP, the annual update, the budget, and the budget overview with the County Superintendent of Schools. (Education Code 42127, 52064.1, 52070)

If the County Superintendent sends, by August 15, a written request for clarification of the contents of the LCAP and the annual update, the Board shall respond in writing within 15 days of the request. If the County Superintendent, then submits recommendations for amendments within 15 days of receiving the Board's response, the Board shall consider those recommendations in a public meeting within 15 days of receiving the recommendations. (Education Code 52070)

If the County Superintendent does not approve the district's LCAP and the annual update, the Board shall accept technical assistance from the County Superintendent focused on revising the LCAP and the annual update so they can be approved. (Education Code 52071)

Revisions

The Board may adopt revisions to the LCAP and the annual update at any time during the period in which it is in effect, provided the Board follows the process to adopt the LCAP and the annual update pursuant to Education Code 52062 and the revisions are adopted in a public meeting.

Monitoring Progress and Complaints

The Superintendent or designee shall report to the Board, at least annually in accordance with the timeline and indicators established by the Superintendent and the Board, regarding the district's

**Philosophy, Goals, Objectives, and Comprehensive Plans
LOCAL CONTROL AND ACCOUNTABILITY PLAN**

BP 0460 (d)

progress toward attaining each goal identified in the LCAP. Evaluation shall include, but not be limited to, an assessment of district and school performance reported on the California School Dashboard. Evaluation data shall be used to recommend any necessary revisions to the LCAP.

Any complaint that the district has not complied with legal requirements pertaining to the LCAP may be filed pursuant to Administrative Regulation 1312.3 - Uniform Complaint Procedures. (Education Code 52075)

Technical Assistance

If the district's LCAP and the annual update are not approved, the district shall accept technical assistance or other intervention that may be required pursuant to Education Code 52071.

Legal Reference:

State

5 CCR 15494-15497: Local control and accountability plan and spending requirements
Ed. Code 17002: State School Building Lease-Purchase Law, including definition of good repair
Ed. Code 305-306: English language education
Ed. Code 33430-33436: Learning Communities for School Success Program; grants for LCAP implementation
Ed. Code 41020: Requirement for annual audit
Ed. Code 41320-41322: Emergency apportionments
Ed. Code 42127: Public hearing on budget adoption
Ed. Code 42238.01-42238.07: Local control funding formula
Ed. Code 44258.9: County superintendent review of teacher assignment
Ed. Code 47604.33: Submission of reports by charter schools
Ed. Code 47606.5L: Charter schools; local control and accountability plan
Ed. Code 48985: Notices to parents in language other than English
Ed. Code 51210: Course of study for grades 1-6
Ed. Code 51220: Course of study for grades 7-12
Ed. Code 52052: Numerically significant student subgroups
Ed. Code 52059.5: Statewide system of support
Ed. Code 52060-52077: Local control and accountability plan
Ed. Code 52302: Regional occupational centers and programs
Ed. Code 52372.5: Linked learning program
Ed. Code 54692: Partnership academies
Ed. Code 60119: Sufficiency of textbooks and instructional materials; hearing and resolution
Ed. Code 60605.8: California Assessment of Academic Achievement; Academic Content Standards Commission
Ed. Code 60900: California Longitudinal Pupil Achievement Data System
Ed. Code 64001: School plan for student achievement; consolidated application programs
Ed. Code 99300-99301: Early Assessment Program
W&I Code 300: Dependent child of the court

Federal

20 USC 6311: State plan
20 USC 6312: Local educational agency plan
20 USC 6826: Title III funds; local plans

**Philosophy, Goals, Objectives, and Comprehensive Plans
LOCAL CONTROL AND ACCOUNTABILITY PLAN**

BP 0460 (e)

34 CFR 300.600-300.647: Education of students with disabilities; monitoring, enforcement, confidentiality, and program information

34 USC 300.600: State monitoring and enforcement

Management Resources

California Department of Education Publication: California Career Technical Education Model Curriculum Standards, 2013

California Department of Education Publication: LCFF Frequently Asked Questions

California Department of Education Publication: Local Control and Accountability Plan and Annual Update (LCAP) Template

California Department of Education Publication: California Common Core State Standards: English Language Arts and Literacy in History/Social Studies, Science, and Technical Subjects, rev. 2013

California Department of Education Publication: California Common Core State Standards: Mathematics, rev. 2013

California Department of Education Publication: California English Language Development Standards, 2012

California Department of Education Publication: California School Dashboard

California Department of Education Publication: Family Engagement Framework: A Tool for California School Districts, 2014

California Department of Education Publication: California School Accounting Manual

CSBA Publication: The California School Dashboard and Small Districts, October 2018

CSBA Publication: Promising Practices for Developing and Implementing LCAPs, Governance Brief, November 2016

CSBA Publication: LCFF Rubrics, Issue 1: What Boards Need to Know About the New Rubrics, Governance Brief, rev. October 2016

Website: CSBA District and County Office of Education Legal Services

Website: California School Dashboard

Website: CSBA

Website: California Department of Education

Policy Adopted: 3/13/2024

ORCUTT UNION SCHOOL DISTRICT
Orcutt, California

Philosophy, Goals, and Objectives
ACCOUNTABILITY

BP 0500 (a)

The Governing Board recognizes its responsibility to ensure accountability to the public for the performance of the district and each district school. The Board shall regularly review the effectiveness of district's programs, personnel, and fiscal operations, with a focus on the capacity to improve student achievement. The Board shall establish appropriate processes and measures to monitor results and to evaluate progress toward accomplishing the district's vision and goals set forth in the local control and accountability plan (LCAP).

District and school performance shall be annually evaluated based on multiple measures specified in the California Accountability and Continuous Improvement System as reported on the California School Dashboard.

The district and each district school shall demonstrate comparable improvement in academic achievement, for all numerically significant student subgroups. Numerically significant subgroups include ethnic subgroups, socioeconomically disadvantaged students, English learners, long-term English learners, students with disabilities, and foster youth, and students experiencing homelessness, when the subgroup consists of at least 30 students with a valid test score or 15 foster youth, long-term English learners, or students experiencing homelessness. (Education Code 52052)

The Superintendent shall provide regular reports to the Board and the public regarding district and school performance. Opportunities for feedback from students, parents/guardians, staff, and community members shall be made available as part of any review and evaluation of district programs and operations and as part of the development or annual update of the LCAP.

Evaluation results may be used as a basis for revising district or school goals, updating the LCAP or other comprehensive plans, identifying and developing strategies to address disparities in achievement among student subgroups, implementing programmatic changes, determining the need for additional support and assistance, awarding incentives or rewards, and establishing other performance-based consequences.

The district shall accept technical assistance or other intervention that may be required pursuant to Education Code 52071 or 52072. If the County Superintendent of Schools is required to provide technical assistance to the district, the district shall accept the technical assistance by providing timely documentation to, and maintaining regular communication with, the County Superintendent. (Education Code 52071)

Legal Reference:

State

5 CCR 1068-1074: Alternative schools accountability model; assessments

5 CCR 15440-15464: Standards and criteria for fiscal accountability

Ed. Code 33127: Standards and criteria for local budgets and expenditures

Ed. Code 33400-33407: California Department of Education evaluation of district programs

Philosophy, Goals, and Objectives
ACCOUNTABILITY

BP 0500 (b)

Ed. Code 44660-44665: Evaluation of certificated employees
Ed. Code 51041: Evaluation of the educational program
Ed. Code 52052: Accountability; numerically significant student subgroups
Ed. Code 52060-52077: Local control and accountability plan
Ed. Code 56366 Nonpublic, nonsectarian schools
Ed. Code 60640-60648.5: California Assessment of Student Performance and Progress
Ed. Code 60900: California Longitudinal Pupil Achievement Data System

Federal

20 USC 6311: State plan
20 USC 6312: Local educational agency plan
34 CFR 200.12-200.24 State accountability system
34 CFR 200.30-200.48 State and LEA report cards and plans

Management Resources

Website: California Department of Education, California Longitudinal Pupil Achievement Data System (CALPADS)
Website: CSBA District and County Office of Education Legal Services
Website: California Department of Education, Accountability
Website: California School Dashboard
Website: CSBA
Website: U.S. Department of Education

Policy Adopted: 3/13/2024

ORCUTT UNION SCHOOL DISTRICT
Orcutt, California

**Philosophy, Goals, Objectives and Comprehensive Plans
INTERVENTION FOR UNDERPERFORMING SCHOOLS**

BP 0520 (a)

The Governing Board desires that all district schools provide a high-quality educational program that maximizes the achievement of each district student. The district shall provide assistance to schools to support the continuous improvement of student performance within the priorities identified in the district's local control and accountability plan (LCAP) and to enhance the achievement of low-performing student subgroups.

At its discretion, the Board may submit a request to the County Superintendent of Schools for technical assistance regarding the following: (Education Code 52071)

1. Identifying the district's strengths and weaknesses in regard to state priorities addressed in the LCAP, including collaboration between the district and County Superintendent to review performance data on the state and local indicators included in the California School Dashboard, educator qualifications data, and other relevant local data and to identify effective, evidence-based programs or practices that address any areas of weakness
2. Identifying student subgroups that are low performing or experiencing significant disparities from other subgroups as identified on the California School Dashboard in order to identify and implement effective programs and practices to improve the outcomes and opportunities for these students
3. Securing assistance from an academic, programmatic, or fiscal expert, or team of experts, to identify and implement effective programs and practices that are designed to improve performance in any areas of weakness identified by the district
4. Identifying areas of strengths and weaknesses in the identified goals, actions, and services addressed in the LCAP, with a particular focus on those areas considered to be contributing toward meeting the increased or improved services requirement and all required goals
5. Reviewing the district's data management policies and collection and submission processes, including monitoring and oversight of the student information system, to ensure the submission of accurate data according to the processes and timelines established by the California Department of Education (CDE)

In the event that the County Superintendent requires the district to receive technical assistance based on a determination that one or more numerically significant student subgroups in a district school meet the performance criteria established pursuant Education Code 52064.5, the Board shall for a minimum of two years maintain regular communication with, and provide timely documentation to, the County Superintendent regarding the district's completion of the activities listed in Items #1-5 above, or substantially similar activities. (Education Code 52071)

**Philosophy, Goals, Objectives and Comprehensive Plans
INTERVENTION FOR UNDERPERFORMING SCHOOLS**

BP 0520 (b)

The district may, at its own expense, engage another service provider, including, but not limited to, another school district, the county office of education, or a charter school, to act as a partner to the district in filling the district's need for technical assistance. (Education Code 52071)

The district shall consider any recommendations from the California Collaborative for Educational Excellence in order to accomplish the goals set forth in the district's LCAP. (Education Code 52071, 52072, 52074)

If the Superintendent of Public Instruction (SPI) identifies the district as needing intervention, the district shall cooperate with any action taken by the SPI or any academic advisor appointed by the SPI, which may include one or more of the following: (Education Code 52072.1)

1. Revision of the district's LCAP
2. Revision of the district's budget, in conjunction with changes in the LCAP, that would allow the district to improve the outcomes for all student subgroups in regard to state and local priorities
3. A determination to stay or rescind any district action that would prevent the district from improving outcomes for all student subgroups, provided that action is not required by a collective bargaining agreement

In addition, any school identified by CDE for comprehensive support and improvement, targeted support and improvement, or additional targeted support and improvement shall develop and implement a school plan in accordance with 20 USC 6311. Such schools may be required to partner with an external entity, agency, or individual with demonstrated expertise and capacity to identify and implement more rigorous interventions.

State

Ed. Code 52052: Numerically significant student subgroups

Ed. Code 52059.5: Statewide system of support

Ed. Code 52060-52077: Local control and accountability plan

Ed. Code 60640-60648.5: California Assessment of Student Performance and Progress

Ed. Code 64001: School plan for student achievement; consolidated application programs

Federal

20 USC 6311-6322: Improving basic programs for disadvantaged students

Management Resources

California Department of Education Publication: Targeted/Additional Targeted Support & Improvement Frequently Asked Questions

California Department of Education Publication: 2022 Dashboard Technical Guide: Every Student Succeeds Act School Support, December 2022

California Department of Education Publication: California ESSA Consolidated State Plan, 2022

California Department of Education Publication: Comprehensive Support and Improvement Frequently Asked Questions

**Philosophy, Goals, Objectives and Comprehensive Plans
INTERVENTION FOR UNDERPERFORMING SCHOOLS**

BP 0520 (c)

US DOE Publications: Non-Regulatory Guidance: Using Evidence to Strengthen Education Investments, September 2023

Website: CSBA District and County Office of Education Legal Services

Website: California Collaborative for Educational Excellence

Website: California School Dashboard

Website: U.S. Department of Education

Website: California Department of Education

Policy Adopted 3/13/24

ORCUTT UNION SCHOOL DISTRICT
Orcutt, California

Students

BP 5116.2 (a)

INVOLUNTARY STUDENT TRANSFERS

While the Governing Board desires to enroll students in the school of their choice, it recognizes that circumstances sometimes necessitate the involuntary transfer of some students to another school or program in the district.

The Superintendent or designee shall develop procedures to facilitate the involuntary transition of such students.

As applicable and as permitted by law, the Superintendent or designee shall review all educational options for which the student is eligible, the student's academic progress and needs, the enrollment capacity at district schools or programs to which the student could be involuntarily transferred, and the availability of support services and other resources.

The Superintendent or designee shall ensure that involuntary transfers are made in a non-discriminatory manner as specified in Board Policy 0410 - Nondiscrimination In District Programs And Activities.

Involuntary Transfer of a Student Convicted of Violent Felony or Misdemeanor Related to Possession of Firearms

A student may be transferred to another district school if he/she is convicted of a violent felony, as defined in Penal Code 667.5(c), or a misdemeanor listed in Penal Code 29805 and is enrolled at the same school as the victim of the crime for which the student was convicted. (Education Code 48929) However, before recommending such a transfer, the Superintendent, the principal, or other designee shall notify the student and the student's parent(s)/guardian(s) of the right to request a meeting with the principal or designee and shall attempt to resolve the conflict using restorative justice, counseling, or other such services. Participation of the victim in any conflict resolution program shall be voluntary, and the victim shall not be subjected to any disciplinary action for refusing to participate. (Education Code 48929)

If the attempt to resolve the conflict using restorative justice, counseling, or other such services is not successful or the victim elects not to participate, the principal or designee may submit to the Superintendent or designee a recommendation that the student should be involuntarily transferred. If the Superintendent or designee agrees with the recommendation, the Superintendent shall submit such recommendation to the Board for approval. The Superintendent's recommendation to the Board shall include the date by which the Superintendent or designee will review the involuntary transfer to determine whether to recommend to the Board that the student be permitted to transfer back to the student's original school.

The Board shall, in accordance with Board Bylaw 9321 - Closed Session, deliberate and vote on the recommendation, as well as any subsequent recommendation to permit the student to transfer back to the student's original school, in closed session to maintain the confidentiality of student information, unless a parent/guardian or adult student submits a written request that the matter be

Students

BP 5116.2 (b)

INVOLUNTARY STUDENT TRANSFERS

addressed in open session and doing so would not violate the privacy rights of any other student. The Board's decisions in these instances shall be final.

Involuntary Transfers to a Continuation Education Program or Class within the District

The Superintendent or designee may involuntarily transfer a high school student to a continuation education program or class in the district if the student commits an act enumerated in Education Code 48900 or is habitually truant or irregular in school attendance and either of the following conditions are met: (Education Code 48432.5)

1. Other means to improve the student's behavior have failed
2. It is the first time the student committed an act enumerated in Section 48900 and the principal of the student's school determines that the student's presence causes a danger to person(s) or property or threatens to disrupt the instructional process.

Prior any final decision to involuntarily transfer a student, the Superintendent or designee shall notify the student and the student's parent(s)/guardian(s) of the right to request a hearing with the Superintendent or designee. If such a hearing is requested, the Superintendent or designee shall provide the specific facts and reasons for the proposed transfer, including all documents relied upon. At the hearing, the Superintendent or designee shall also allow the student or the student's parent(s)/guardian(s) to question any evidence or witnesses presented and present evidence, including witnesses, on the student's behalf. The student shall be allowed to bring one or more representatives to present at the hearing. (Education Code 48432.5)

If the Superintendent or designee decides to involuntarily transfer the student, the Superintendent or designee shall provide the decision to the student and the student's parent(s)/guardian(s) in writing. The decision shall include the facts and reasons for the decision and whether the decision is subject to periodic review and the periodic review procedure. (Education Code 48432.5)

The decision shall also include the date by which the student may transfer back to the student's original school, which shall be no longer than the end of the semester following the semester during which the acts leading directly to the involuntary transfer occurred. (Education Code 48432.5)

The final decision to involuntarily transfer the student may not involve a member of the staff of the school in which the student is enrolled at the time that the decision is made. (Education Code 48432.5)

Students

BP 5116.2 (c)

INVOLUNTARY STUDENT TRANSFERS

Involuntary Transfers to a Community Day School within the District

If a student is expelled from school for any reason in accordance with Board Policy 5144.1 - Suspension and Expulsion/Due Process, is probation-referred pursuant to Welfare and Institutions Code 300 or 602, or is referred by a school attendance review board or another formal district process, the student may be transferred to a district community day school as specified in Board Policy 6185 - Community Day School. (Education Code 48662)

Notice, Information, and Reports

The Superintendent or designee shall include notice of this policy in the annual notification to parents/guardians in accordance with Education Code 48980. (Education Code 48929)

Whenever 15 percent or more of the students enrolled in a district school speak a single primary language other than English, as determined from the California Department of Education census data collected pursuant to Education Code 52164, all notices and reports sent to the parent(s)/guardian(s) of any such student shall, in addition to being written in English, be written in the primary language, and may be responded to either in English or the primary language. (Education Code 48981, 48985)

Whenever an employee learns that a student's parent/guardian is unable to understand the district's printed notifications or reports for any reason, the employee shall inform the principal or designee, who shall work with the parent/guardian to establish other appropriate means of communication.

When a foster youth or American Indian Student, as defined in Welfare and Institutions Code 224.1, is being considered for an involuntary transfer, all notices, documents, and information that would be provided to parents/guardians shall be provided to the foster youth's educational rights holder, attorney, and county social worker and the American Indian Student's tribal social worker and, if applicable, county social worker. (Education Code 48853.5)

State

Ed. Code 234.1: Monitoring, review, and assessment of antidiscrimination, antiharassment, anti-intimidation, and antibullying requirements

Ed. Code 35146: Closed sessions; student matters

Ed. Code 48430-48438: Continuation classes

Ed. Code 48432.5: Involuntary transfer to continuation school

Ed. Code 48660-48666: Community Day schools

Ed. Code 48662: Involuntary transfer to community day school

Ed. Code 48853.5: Foster children; notice of educational rights; educational liaison; duties; continuation at school of origin; complaint of noncompliance

Ed. Code 48900: Grounds for suspension or expulsion

Ed. Code 48915: Expulsion

Ed. Code 48929: Transfer of student convicted of violent felony or misdemeanor

Ed. Code 48980: Parent/Guardian notifications

Students

BP 5116.2 (d)

INVOLUNTARY STUDENT TRANSFERS

Ed. Code 48981: Timing and method of parent/guardian notifications

Ed. Code 48985: Notices to parents in language other than English

Ed. Code 52164: Census of pupils of limited English proficiency

Pen. Code 29805: Misdemeanors involving firearms

Pen. Code 667.5: Definition of violent felony

W&I Code 224.1: Indian child; definition

W&I Code 300: Minors subject to jurisdiction

Management Resources

California Department of Education Memorandum: Overuse and Improper Use of Voluntary and Involuntary Transfers, September 2023

Court Decision: Nathan G. v. Clovis Unified School District (2014) 224 Cal.App.5th 1393

Website: CSBA District and County Office of Education Legal Services

Website: California Department of Education

Website: CSBA

Policy Adopted: 3/13/24

ORCUTT UNION SCHOOL DISTRICT
Orcutt, California

BULLYING

This policy shall apply to all acts constituting bullying related to school activity or to school attendance occurring within a district school, to acts which occur off campus or outside of school-related or school-sponsored activities but which may have an impact or create a hostile environment at school, and to all acts of the Governing Board and the Superintendent in enacting policies and procedures that govern the district.

The Board recognizes the harmful effects of bullying on student well-being, student learning, and school attendance and desires to provide safe and supportive school environments that protect students from physical, mental, and emotional harm. No individual or group shall, through physical, written, verbal, visual, or other means, harass, sexually harass, threaten, intimidate, cyberbully, cause bodily injury to, or commit hate violence against any student or school personnel, or retaliate against them for filing a complaint or participating in the complaint resolution process.

The Superintendent or designee shall develop strategies for addressing bullying in district schools with the involvement of students, parents/guardians, and staff. As appropriate, the Superintendent or designee may also collaborate with social services, mental health services, law enforcement, courts, and other agencies and community organizations in the development and implementation of effective strategies to promote safety in schools and the community.

Such strategies may be incorporated into the comprehensive safety plan and, to the extent possible, into the local control and accountability plan and other applicable district and school plans.

Any complaint of bullying shall be investigated and, if determined to be discriminatory, resolved in accordance with law and the district's uniform complaint procedures specified in AR 1312.3. If, during the investigation, it is determined that a complaint is about nondiscriminatory bullying, the principal or designee shall inform the complainant and shall take all necessary actions to resolve the complaint.

If the Superintendent or designee believes it is in the best interest of a student who has been the victim of an act of bullying, as defined in Education Code 48900, the Superintendent or designee shall advise the student's parents/guardians that the student may transfer to another school. If the parents/guardians of a student who has been the victim of an act of bullying requests a transfer for the student pursuant to Education Code 46600, the Superintendent or designee shall allow the transfer in accordance with law and district policy on intradistrict or interdistrict transfer, as applicable.

District families are encouraged to model respectful behavior, contribute to a safe and supportive learning environment, and monitor potential causes of bullying.

Any employee who permits or engages in bullying or retaliation related to bullying shall be subject to disciplinary action, up to and including dismissal.

BULLYING***State***

5 CCR 4600-4670: Uniform complaint procedures
Bus. and Prof. Code 22589-22589.4: Cyberbullying Protection Act
Ed. Code 200-262.4: Prohibition of discrimination
Ed. Code 32280-32289.5: School safety plans
Ed. Code 35181: Governing board authority to set policy on responsibilities of students
Ed. Code 35291-35291.5: School discipline rules
Ed. Code 46600: Student transfers
Ed. Code 48900-48925: Suspension and expulsion
Ed. Code 48985: Notices to parents in language other than English
Ed. Code 52060-52077: Local control and accountability plan
Pen. Code 422.55: Definition of hate crime
Pen. Code 647: Use of camera or other instrument to invade person's privacy; misdemeanor
Pen. Code 647.7: Use of camera or other instrument to invade person's privacy; punishment
Pen. Code 653.2: Electronic communication devices; threats to safety

Federal

28 CFR 35.107: Nondiscrimination on basis of disability; complaints
34 CFR 104.7: Section 504; Designation of responsible employee and adoption of grievances procedures
34 CFR 106.8: Designation of coordinator; dissemination of policy, and adoption of grievance procedures
34 CFR 110.25: Notification of nondiscrimination on the basis of age
47 USC 254: Universal service discounts (E-rate)

Management Resources

CA Office of the Attorney General Publication: Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Immigration Issues, April 2018
California Department of Education Publication: Social and Emotional Learning in California: A Guide to Resources, October 2018
California Department of Education Publication: Health Education Content Standards for California Public Schools: Kindergarten Through Grade Twelve, 2008
California Department of Education Publication: Bullying at School, 2003
California Department of Education Publication: Online Bullying Training Module and Bullying Module
California Department of Education Publication: California's Social and Emotional Learning: Guiding Principles, 2018
Court Decision: J.C. v. Beverly Hills Unified School District, (2010) 711 F.Supp.2d 1094
Court Decision: Lavine v. Blaine School District, (2002) 279 F.3d 719
Court Decision: Wynar v. Douglas County School District, (2013) 728 F.3d 1062
CSBA Publication: Building Healthy Communities: A School Leaders Guide to Collaboration and Community Engagement, 2009
CSBA Publication: School Safety: Bullying and Cyberbullying, Policy Brief, October 2023
CSBA Publication: Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students, Policy Brief, February 2014
CSBA Publication: Addressing the Conditions of Children: Focus on Bullying, Governance Brief, December 2012
CSBA Publication: Cyberbullying: Policy Considerations for Boards, Policy Brief, rev. July 2010
CSBA Publication: Final Guidance: AB 1266, Transgender and Gender Nonconforming Students, Privacy, Programs, Activities & Facilities, Legal Guidance, March 2014
CSBA Publication: Legal Guidance on Rights of Transgender and Gender Nonconforming Students in Schools, October 2022

Students

BP 5131.2 (c)

BULLYING

U.S. DOE Office for Civil Rights Publication: Dear Colleague Letter: Responding to Bullying of Students with Disabilities, October 2014

U.S. DOE Publication: Creating Inclusive and Nondiscriminatory School Environments for LGBTQI+ Students, June 2023

U.S. DOE, Office for Civil Rights Publication: Dear Colleague Letter: Addressing Discrimination Against Jewish Students, May 2023

U.S. DOE, Office for Civil Rights Publication: Dear Colleague Letter: Discrimination, Including Harassment, Based on Shared Ancestry or Ethnic Characteristics, November 2023

U.S. DOE, Office for Civil Rights Publication: Dear Colleague Letter: Harassment and Bullying, October 2010

US Department of Health and Human Services: Social Media and Youth Mental Health: The U.S. Surgeon General's Advisory, 2023

US Dept of Health and Human Services Publication: Our Epidemic of Loneliness and Isolation: The U.S. Surgeon General's Advisory on the Health Effects of Social Connection and the Community, 2023

Website: U.S. Department of Health and Human Services, Stop Bullying

Website: CSBA District and County Office of Education Legal Services

Website: National School Safety Center

Website: Partnership for Children and Youth

Website: Center on Great Teachers and Leaders

Website: Collaborative for Academic Social and Emotional Learning

Website: Common Sense Media

Website: California Department of Education, Safe Schools

Website: California Office of the Attorney General

Website: CSBA

Website: U.S. Department of Education

Policy Adopted: 3/13/24

ORCUTT UNION SCHOOL DISTRICT
Orcutt, California

Students

BP 5148.3 (a)

PRESCHOOL/EARLY CHILDHOOD EDUCATION

The Governing Board recognizes the value of high-quality preschool experiences to enhance children's social-emotional development and acquisition of instructional knowledge, skills, and abilities. The Board desires to provide a supervised and cognitively rich learning environment designed to facilitate the transition to kindergarten for three- and four-year-old children.

The Superintendent or designee shall collaborate with the local child care and development planning council, the county office of education, other public agencies, organizations, and/or private preschool providers to assess the availability of preschool programs in the community and the extent to which the community's preschool needs are being met. The Board encourages the development of a comprehensive districtwide and/or countywide plan to increase children's access to high-quality preschool programs.

The Superintendent or designee shall provide information about preschool options in the community to parents/guardians upon request.

To receive preschool services, a child and the child's parent(s)/guardian(s) shall be required to provide evidence of residency in California. However, any person identified as experiencing homelessness shall only be required to submit a declaration that the person resides in California. (5 CCR 17745)

Preschool eligibility determinations shall be made without regard to a child's immigration status or that of the child's parent(s)/guardian(s) unless the child or the child's parent(s)/guardian(s) are under a final order of deportation from the United States Department of Homeland Security. (5 CCR 17745)

District Preschool Programs

When the Board determines that it is feasible, the district may contract with the California Department of Education (CDE) to provide preschool services in facilities at or near district schools, either directly or through a subcontract with a public or private provider.

District preschool programs shall comply with all health and safety laws and regulations, including, when applicable, licensure requirements pursuant to 22 CCR 101156.

The Board shall approve, for the district's preschool program, a written philosophical statement, goals, and objectives that reflect the cultural and linguistic characteristics of the families to be served and address the program components specified in 5 CCR 17701-17711 and the accompanying administrative regulation. (5 CCR 17701)

Students

BP 5148.3 (b)

PRESCHOOL/EARLY CHILDHOOD EDUCATION

The Board shall set priorities for establishing or expanding services as resources become available, giving consideration to the benefits of providing early education programs for at-risk children and/or children residing in the attendance areas of the lowest performing district schools.

Preschool classroom needs shall be addressed in the district's facilities master plan, including an assessment as to whether adequate and appropriate space exists on school sites. As necessary, the Superintendent or designee shall provide information to the Board regarding facilities financing options for preschool classrooms and/or facilities available through partnering organizations or agencies.

Because parents/guardians are essential partners in supporting the development of their children, the Superintendent or designee shall involve them in program planning.

The Superintendent or designee shall coordinate the district's preschool program, transitional kindergarten program (TK), and elementary education program to provide a developmental continuum that builds upon children's growing skills and knowledge. In order to provide families with the option of a full-day, high-quality instructional program, the district may enroll children who are in a TK or kindergarten program in a California State Preschool Program (CSPP) before and/or after the regular school day.

If an early enrollment child is enrolled in the district's TK program, the district shall concurrently offer the child enrollment in the district's CSPP program, subject to available space. (Education Code 48000.15)

A child's eligibility for TK enrollment shall not impact family eligibility for a preschool or child care program. (Education Code 8205, 48000)

The district's program shall be aligned with preschool learning foundations and curriculum frameworks developed by CDE which identify the knowledge, skills, and competencies that children typically attain as they complete their first or second year of preschool. The program shall be designed to facilitate children's development in essential skills in the areas of language and literacy, mathematics, physical development, health, visual and performing arts, science, history-social science, English language development, and social-emotional development.

The Superintendent or designee shall identify dual language learners in district preschool programs, and shall collect and report related data to CDE as required by Education Code 8241.5. The district's preschool program shall include activities and services that meet the needs of dual language learners for support in the development of their home language and English. (Education Code 8203)

Students
PRESCHOOL/EARLY CHILDHOOD EDUCATION

BP 5148.3 (c)

The district's preschool program shall serve children with exceptional needs as required by Education Code 8208. Children with exceptional needs attending any CSPP program shall be educated in the least restrictive environment accordance with 20 USC 1412.

The district's preschool program shall provide appropriate services to support the needs of at-risk children.

To maximize the ability of children to succeed in the preschool program, the program shall support children's health through proper nutrition and physical activity and shall provide or make referrals to available health and social services as needed.

The district shall encourage volunteerism by families participating in the program and shall communicate frequently with parents/guardians of enrolled children regarding their child's progress.

The Superintendent or designee shall ensure that administrators, teachers, and paraprofessionals in district preschool programs possess the appropriate permit(s) issued by the Commission on Teacher Credentialing, meet any additional qualifications established by the Board, and participate in professional development opportunities designed to continually enhance their knowledge and skills.

Preschool admissions policies and procedures shall be in writing and available to the public. Such policies and procedures shall include criteria designating those children whose needs can be met by the program and services, the ages of children who will be accepted, program activities, any supplementary services provided, any field trip provisions, any transportation arrangements, food service provisions, and a health examination requirement. (5 CCR 17743; 22 CCR 101218.1)

The Superintendent or designee shall ensure that subsidized preschool is provided to eligible families to the extent that state and/or federal funding is available and shall establish enrollment priorities in accordance with Education Code 8208, 8210, and 8211 and 5 CCR 17746-17748.

The Superintendent or designee shall recommend strategies to link the district's preschool program with other available child care and development programs in the district or community in order to assist families whose child care needs extend beyond the length of time that the district's ~~part-day~~ preschool program is offered.

The Superintendent or designee shall ensure that the plan to provide access to full-day learning programs the year before kindergarten addresses the needs of preschool children and their families as specified in Board Policy 6170.1 - Transitional Kindergarten. (Education Code 8281.5)

Students

BP 5148.3 (d)

PRESCHOOL/EARLY CHILDHOOD EDUCATION

The Superintendent or designee shall develop and implement an annual plan of evaluation which conforms to state requirements. (5 CCR 17709-17711)

The district's uniform complaint procedures, with modifications as necessary, shall be used to investigate and resolve complaints alleging violation of applicable health or safety requirements for license-exempt programs operating under the California State Preschool Program CSPP. However, licensed programs shall refer complaints alleging health and safety violations to the California Department of Social Services. (Education Code 8212; 5 CCR 4610, 4611,4690-4694,17781)

The Superintendent or designee shall regularly report to the Board regarding enrollment in district preschool programs and the effectiveness of the programs in preparing preschoolers for transition into the elementary education program.

Legal Reference:

State

22 CCR 101151-101191: Licensing and application procedures
22 CCR 101151-101239.2 General requirements; licensed child care centers
22 CCR 101212-101231: Continuing requirements
22 CCR 101237-101239.2: Facilities and equipment
5 CCR 14001-14036: School housing
5 CCR 17700-17833: California State Preschool Program
5 CCR 17701-17711: General Program Requirements
5 CCR 17746-17748: Enrollment priorities
5 CCR 18295: Waiver of qualifications for site supervisor
5 CCR 4600-4670: Uniform complaint procedures
5 CCR 4690-4694: Complaints regarding health and safety issues in license-exempt preschool programs
5 CCR 80067: Professional Clear Early Childhood Education Specialist Instruction Credential
5 CCR 80105-80125: Commission on Teacher Credentialing; child care and development permits
Ed. Code 17375: California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program
Ed. Code 44065: Issuance of and functions requiring credentials
Ed. Code 44256: Authorization for teaching credentials
Ed. Code 48000-48003: Kindergartens
Ed. Code 48985: Notices to parents in language other than English
Ed. Code 60910: Data for students enrolled in California State Preschool Program
Ed. Code 69617: Golden State Teacher Grant Program
Ed. Code 8200-8340: California State Preschool Program
Ed. Code 8489-8489.1: Expulsion and suspension procedures
H&S Code 120325-120380: Immunization against communicable diseases
H&S Code 1596.70-1596.895: California Child Day Care Act
H&S Code 1596.90-1597.21: Day care centers
W&I Code 10207-10215: General provisions
W&I Code 10207-10492.2: Child Care and Development Services Act
W&I Code 10217-10224: Resource and referral programs
W&I Code 10225-10234: Alternative payment programs

Students

BP 5148.3 (e)

PRESCHOOL/EARLY CHILDHOOD EDUCATION

W&I Code 10235-10238: Migrant child care and development programs

W&I Code 10240-10243: General child care and development programs

W&I Code 10250-10252: Family child care home education networks

W&I Code 10260-10263: Child care and development services for children with special needs

W&I Code 10480-10487: Local planning councils

Federal

20 USC 1400-1482: Individuals with Disabilities Education Act

20 USC 6311-6322: Title I, relative to preschool

20 USC 6391-6399: Education of migratory children

42 USC 9831-9852c: Head Start programs

42 USC 9857-9858r: Child Care and Development Block Grant

45 CFR 1301.1-1305.2: Head Start

Management Resources

CA Commission on Teacher Credentialing Publication: Proposed Amendments to Title 5 of the California Code of Regulations Pertaining to the PK-3 Childhood Education Specialist Credential, Coded Correspondence 23-02, February 10, 2023

California Department of Education Publication: California State Preschool Program and Children with Disabilities (Exceptional Needs), Early Education Division Management Bulletin 23-02, February 2023

California Department of Education Publication: Part-day California State Preschool Program as an Extended Learning and Care Option, Early Education Division Management Bulletin 23-05, April 2023

California Department of Education Publication: Assessment and Reporting of Family Fees for Fiscal Year (FY) 2023–24, Early Education Division Management Bulletin 23-07, September 2023

California Department of Education Publication: Suspension and Expulsion in the California State Preschool Program, Early Education Division Management Bulletin 23-08, September 2023

California Department of Education Publication: Preschool English Learners: Principles and Practices to Promote Language, Literacy, and Learning, 2nd ed., 2009

California Department of Education Publication: California Preschool Learning Foundations

California Department of Education Publication: First Class: A Guide for Early Primary Education, 1999

CSBA Publication: The Importance of Early Childhood Education Programs, September 2019

CSBA Publication: The Preschool Landscape in California and Strategies for Expansion, January 2020

U.S. Department of Education Publication: Policy Statement on Expulsion and Suspension Policies in Early Childhood Settings, 2016

Website: California Department of Education, Universal PreKindergarten, California's Great Start

Website: California Office of Administrative Law

Website: California County Superintendents Educational Services Association

Website: CSBA District and County Office of Education Legal Services

Website: California Commission on Teacher Credentialing

Website: National Institute for Early Education Research

Website: California Head Start Association

Website: California Preschool Instructional Network

Website: Child Development Policy Institute

Website: California Association for the Education of Young Children

Website: First 5 California

Website: California Department of Social Services

Website: Cities Counties and Schools Partnership

Website: CSBA

Website: U.S. Department of Education

Website: California Department of Education

Policy Adopted: 3/13/2024

ORCUTT UNION SCHOOL DISTRICT
Orcutt, California

Students

BP 6142.8 (a)

COMPREHENSIVE HEALTH EDUCATION

The Governing Board believes that health education should foster the knowledge, skills, and attitudes that students need in order to lead healthy lives and avoid high-risk behaviors and that creating a safe, supportive, inclusive, and nonjudgmental environment is crucial in promoting healthy development for all students. The district's health education program shall be part of a coordinated school health system which supports the well-being of students and is linked to district and community services and resources. which recognizes that mental health and social connection are critical to student's overall health, well-being, and academic success, supports the physical, mental, and social well-being of students, reflects the importance of digital and media literacy, and is linked to district and community services and resources.

Goals for the district's health education program shall be designed to promote student wellness and shall include, but not be limited to, goals for nutrition education and physical activity and other school-based activities that promote student well-being.

Any health education course offered to middle or high school students shall include instruction in mental health that meets the requirements of Education Code 51925-51926, and as specified in Administrative Regulation 6143 - Courses of Study.

The district shall provide a planned, sequential, research-based, and developmentally appropriate health education curriculum for students in grades K-12 which is aligned with the state's content standards and curriculum framework and integrated with other content areas of the district's curriculum. The Superintendent or designee shall determine the grade levels and subject areas in which health-related topics will be addressed, in accordance with law, Board policy, and administrative regulation.

As appropriate, the Superintendent or designee shall involve school administrators, teachers, school nurses, health professionals representing various fields of health care, parents/guardians, community-based organizations, and other community members in the development, implementation, and evaluation of the district's health education program. Health and safety professionals may be invited to provide related instruction in the classroom, school assemblies, and other instructional settings.

As appropriate, the Superintendent or designee shall involve school administrators, teachers, school nurses, health professionals representing various fields of health care, parents/guardians, community-based organizations, and other community members in the development, implementation, and evaluation of the district's health education program. Health and safety professionals may be invited to provide related instruction in the classroom, school assemblies, and other instructional settings.

Students

BP 6142.8 (b)

COMPREHENSIVE HEALTH EDUCATION

The Superintendent or designee shall provide professional development as needed to ensure that health education teachers are knowledgeable about academic content standards, the state curriculum framework, and effective instructional methodologies.

The Superintendent or designee shall provide periodic reports to the Board regarding the implementation and effectiveness of the district's health education program, which may include, but not be limited to, a description of the district's program and the extent to which it is aligned with the state's content standards and curriculum framework, the amount of time allotted for health instruction at each grade level, student achievement of district standards for health education, and the manner in which the district's health education program supports the physical, mental, and social well-being of students.

Legal Reference:

State

5 CCR 11800-11801: District health education plan

Ed. Code 35183.5: Sun protection

Ed. Code 49413: First aid and cardiopulmonary resuscitation training

Ed. Code 49430-49434: Pupil Nutrition, Health, and Achievement Act of 2001

Ed. Code 49490-49494: School breakfast and lunch programs

Ed. Code 49500-49505: School meals

Ed. Code 51202: Instruction in personal and public health and safety

Ed. Code 51203: Instruction on alcohol, narcotics and dangerous drugs

Ed. Code 51210: Course of study for grades 1-6

Ed. Code 51210.8: Health education curriculum

Ed. Code 51220.5: Parenting skills; areas of instruction

Ed. Code 51225.36: Instruction in sexual harassment and violence; districts that require health education for graduation

Ed. Code 51225.6: Instruction in cardiopulmonary resuscitation; districts that require health education for graduation

Ed. Code 51260-51269: Drug education

Ed. Code 51513: Personal beliefs

Ed. Code 51880-51881.5: Health education; legislative findings and intent

Ed. Code 51890-51891: Comprehensive health education programs and community participation; definitions

Ed. Code 51900.6: Sexual abuse and sexual assault awareness and prevention instruction

Ed. Code 51913: District health education plan

Ed. Code 51920: Inservice training; health education

Ed. Code 51925-51929: Mandatory mental health education and in-service training

Ed. Code 51930-51939: California Healthy Youth Act

Ed. Code 67386: Student safety; affirmative consent standard

Ed. Code 8850.5: Family relationships and parenting education

Federal

42 USC 1751-1769: School Lunch Program

42 USC 1758b: Local wellness policy

42 USC 1771-1793: Child Nutrition Act

Management Resources

California Department of Education Publication: Health Education Framework for California Public Schools: Kindergarten Through Grade Twelve, 2019

Students

BP 6142.8 (c)

COMPREHENSIVE HEALTH EDUCATION

California Department of Education Publication: Health Education Content Standards for California Public Schools: Kindergarten Through Grade Twelve, 2008

CSBA Publication: Integrating Oral Health into School Health Programs and Policies, May 2010

CSBA Publication: Promoting Healthy Relationships for Adolescents: Board Policy Considerations, August 2014

CSBA Publication: Integrating Physical Activity into the School Day, April 2016

CSBA Publication: Preventing Catastrophic Health Illness, Governance Brief, July 2018

CSBA Publication: The Impact of Marijuana Legalization on K-12: The Effect of Marijuana on the Brain, November 2018

CSBA Publication: Why Schools Hold the Promise for Adolescent Mental Health, Governance Brief, May 2019

CSBA Publication: Sun Safety in Schools, Policy Brief, July 2006

CSBA Publication: Asthma Management in the Schools, Policy Brief, March 2008

CSBA Publication: Student Wellness: A Healthy Food and Physical Activity Policy Resource Guide, rev. April 2006

CSBA Publication: Monitoring for Success: A Guide for Assessing and Strengthening Student Wellness Policies, rev. 2012

CSBA Publication: Promoting Oral Health for California's Students: New Roles, New Opportunities for Schools, Policy Brief, November 2008

Human Rights Campaign Foundation Publication: California LGBTQ Youth Report, January 2019

Society of Health & Physical Educators Publication: National Health Education Standards: Achieving Excellence, rev. November 2012

US Department of Health and Human Services: Social Media and Youth Mental Health: The U.S. Surgeon General's Advisory, 2023

US Dept of Health and Human Services Publication: Our Epidemic of Loneliness and Isolation: The U.S. Surgeon General's Advisory on the Health Effects of Social Connection and the Community, 2023

Website: SHAPE America, Society of Health and Physical Educators

Website: CSBA District and County Office of Education Legal Services

Website: Human Rights Campaign Foundation

Website: U.S. Department of Health and Human Services

Website: American School Health Association

Website: California Association of School Health Educators

Website: California Department of Education, Health Education

Website: National Center for Health Education

Website: National Hearing Conservation Association

Website: California Subject Matter Project, Physical Education-Health Project

Website: Center for Injury Prevention Policy and Practice

Website: Centers for Disease Control and Prevention

Website: CSBA

Website: California Department of Public Health

Website: California Healthy Kids Resource Center

Policy Adopted: 3/13/2024

ORCUTT UNION SCHOOL DISTRICT
Orcutt, California

Instruction**BP 6146.1 (a)****HIGH SCHOOL GRADUATION REQUIREMENTS**

The Governing Board desires to prepare all students to successfully complete the high school course of study and obtain a diploma that represents their educational achievement and increases their opportunities for postsecondary education and employment.

District students shall complete graduation course requirements as specified in Education Code 51225.3 unless exempted as provided in "Exemptions from District-Adopted Graduation Requirements," district students shall also complete other course requirements adopted by the Board. Students who are exempted from district-adopted graduation requirements shall be eligible to participate in any graduation ceremony and school activity related to graduation in which other students are eligible to participate.

Course Requirements

To obtain a high school diploma, students shall complete the following courses in grades 9-12, with each course being one year unless otherwise specified:

1. Three courses in English (Education Code 51225.3)
2. Two courses in mathematics (Education Code 51225.3)

Students shall complete at least one mathematics course that meets the state academic content standards for Algebra I or Mathematics I. Students may complete such coursework prior to grade 9 provided that they also complete two mathematics courses in grades 9-12. (Education Code 51224.5)

Successful completion of an approved computer science course that is classified as a "category c" course based on the University of California (UC) and California State University (CSU) "A-G" admission requirements shall be counted toward the satisfaction of additional graduation requirements in mathematics. (Education Code 51225.3, 51225.35)

3. Two courses in science, including biological and physical sciences (Education Code 51225.3)
4. Three courses in social studies, including United States (U.S.) history and geography; world history, culture, and geography; a one-semester course in American government and civics; and a one- semester course in economics (Education Code 51225.3)
5. One course in visual or performing arts, world language, or career technical education (CTE). For purposes of this requirement, a course in American Sign Language shall be deemed a course in world language. (Education Code 51225.3)

Instruction**BP 6146.1 (b)****HIGH SCHOOL GRADUATION REQUIREMENTS**

To be counted towards meeting graduation requirements, a CTE course shall be aligned to the CTE model curriculum standards and framework adopted by the State Board of Education. (Education Code 51225.3)

6. Two courses in physical education, unless the student has been otherwise exempted pursuant to other sections of the Education Code (Education Code 51225.3)
7. Beginning with the 2029-30 school year, a one-semester course in ethnic studies (Education Code 51225.3)

Because the prescribed course of study may not accommodate the needs of some students, the Board shall provide alternative means for the completion of prescribed courses in accordance with law.

Exemptions from District-Adopted Graduation Requirements

A foster youth, student experiencing homelessness, former juvenile court school student, child of a military family, or migrant student who transfers into the district or between district schools any time after completing the second year of high school, or a newly arrived immigrant student who is in the third or fourth year of high school and is participating in a newcomer program, shall be exempted from any graduation requirements adopted by the Board that are in addition to statewide course requirements. This exemption shall not apply if the Superintendent or designee makes a finding that the student is reasonably able to complete the requirements in time to graduate by the end of the fourth year of high school.

Within 30 days of the transfer into a school by a foster youth, student experiencing homelessness, former juvenile court school student, child of a military family, migrant student as applicable, the Superintendent or designee shall notify any eligible student, and others as required by law, of the availability of the exemption from local graduation requirements and whether the student qualifies for it. (Education Code 51225.1)

The Superintendent or designee shall not require or request a foster youth, student experiencing homelessness, former juvenile court school student, child of a military family, migrant student, or a newly arrived immigrant student participating in a newcomer program who is exempted from district established graduation requirements and who completes the statewide coursework requirements before the end of the fourth year of high school, and would otherwise be entitled to remain in school, to graduate before the end of the student's fourth year of high school. (Education Code 51225.1)

Instruction**BP 6146.1 (c)****HIGH SCHOOL GRADUATION REQUIREMENTS**

If a foster youth, student experiencing homelessness, former juvenile court school student, child of a military family, migrant student, or a newly arrived immigrant student participating in a newcomer program was not properly notified of an exemption, declined the exemption, or was not previously exempted, the student or the person holding the right to make educational decisions for the student may request the exemption and the Superintendent or designee shall exempt the student within 30 days of the request. Any such student who at one time qualified for the exemption may request the exemption even if the student is no longer eligible. (Education Code 51225.1)

Additionally, a student with disabilities shall be eligible for an exemption from all coursework and other requirements adopted by the Board in addition to the statewide course requirements for high school graduation, if the student's individualized education program (IEP) provides for both of the following requirements: (Education Code 51225.31)

1. That the student is eligible to take the alternate assessment as described in Education Code 60640
2. That the student complete state standards aligned coursework to meet the statewide coursework specified in Education Code 51225.3

The district's responsibility to provide a free appropriate public education shall not terminate when a student with a disability who is exempted from district- adopted graduation requirements participates in graduation activities unless the IEP team, which includes the parent/guardian and student, has determined that the student has completed the high school experience. (Education Code 51225.31)

Annually, the Superintendent or designee shall report to the California Department of Education, in accordance with Education Code 51225.1, the number of student's graduating from the fourth or fifth year of high school who, for the prior school year, graduated with an exemption from district-established graduation requirements that are in addition to statewide coursework requirements.

Retroactive Diplomas

Any student who completed grade 12 in the 2003-04 through the 2014-15 school year and met all applicable graduation requirements other than the passage of the high school exit examination shall be granted a high school diploma. (Education Code 51413)

In addition, the district may retroactively grant high school diplomas to former students who: (Education Code 48204.4, 51430, 51440)

Instruction

BP 6146.1 (d)

HIGH SCHOOL GRADUATION REQUIREMENTS

1. Departed California against their will while in grade 12 and did not receive a diploma because the departure interrupted their education, provided that they were in good academic standing at the time of the departure

Persons may be considered to have departed California against their will if they were in custody of a government agency and were transferred to another state, were subject to a lawful order from a court or government agency that authorized their removal from California, were subject to a lawful order and were permitted to depart California before being removed from California pursuant to the lawful order, were removed or were permitted to depart voluntarily pursuant to the federal Immigration and Nationality Act, or departed due to other circumstances determined by the district that are consistent with the purposes of Education Code 48204.4.

In determining whether to award a diploma under these circumstances, the Superintendent or designee shall consider any coursework that may have been completed outside of the United States or through online or virtual courses.

2. Were interned by order of the federal government during World War II or are honorably discharged veterans of World War II, the Korean War, or the Vietnam War, provided that they were enrolled in a district school immediately preceding the internment or military service and did not receive a diploma because their education was interrupted due to the internment or military service in those wars

Deceased former students who satisfy these conditions may be granted a retroactive diploma to be received by their next of kin.

3. Are veterans who entered the military service of the United States while in grade 12 and who had satisfactorily completed the first half of the work required for grade 12 in a district school.
4. Are former members of the military, a resident of California, and received an honorable discharge, or, are current members of the military, a resident of California, and a resident of California when entering the military

In determining whether to award a diploma under these circumstances, the Superintendent or designee shall evaluate classes completed in any high school, community college, or state college, grant credit toward graduation for military service and training received while in the military, and if satisfied that the person has completed the equivalent of the requirements for graduation from high school, grant the person a diploma of graduation.

Instruction

BP 6146.1 (e)

HIGH SCHOOL GRADUATION REQUIREMENTS

5. Were in their senior year of high school during the 2019-20 school year, were in good academic standing and on track to graduate at the end of the 2019-20 school year as of March 1, 2020, and were unable to complete the statewide graduation requirements as a result of the COVID-19 crisis

Honorary Diplomas

The Board may grant an honorary high school diploma to: (Education Code 51225.5)

1. An international exchange student who has not completed the course of study ordinarily required for graduation and who is returning to the student's home country following the completion of one academic school year in the district
2. A student who is terminally ill

The honorary diploma shall be clearly distinguishable from the regular diploma of graduation awarded by the district. (Education Code 51225)

Legal reference:

State

5 CCR 1600-1651: Graduation of students from grade 12 and credit toward graduation

5 CCR 4600-4670: Uniform complaint procedures

Ed Code 60900.2: Students with Disabilities Graduation Reporting

Ed. Code 220: Prohibition of discrimination

Ed. Code 47612: Average daily attendance in charter school

Ed. Code 48200: Compulsory attendance

Ed. Code 48204.4: Parents/guardians departing California against their will

Ed. Code 48412: Certificate of proficiency

Ed. Code 48430: Continuation education schools and classes

Ed. Code 48645.5: Former juvenile court school students; enrollment

Ed. Code 48980: Parent/Guardian notifications

Ed. Code 49701: Provisions of the Interstate Compact on Educational Opportunities for Military Children

Ed. Code 51224: Skills and knowledge required for adult life

Ed. Code 51224.5: Algebra in course of study for grades 7-12

Ed. Code 51225.1: Exemption from district graduation requirements

Ed. Code 51225.2: Course credits

Ed. Code 51225.3: High school graduation requirements

Ed. Code 51225.31: Graduation exemption for students with disabilities

Ed. Code 51225.35: Mathematics course requirements; computer science

Ed. Code 51225.36: Instruction in sexual harassment and violence; districts that require health education for graduation

Ed. Code 51225.5: Honorary diplomas; foreign exchange and terminally ill students

Ed. Code 51225.6: Instruction in cardiopulmonary resuscitation; districts that require health education for graduation

Ed. Code 51225.9: Courses of study, grades 7 to 12; career technical education

Instruction

BP 6146.1 (f)

HIGH SCHOOL GRADUATION REQUIREMENTS

- Ed. Code 51226.7: Model curriculum in ethnic studies
- Ed. Code 51228: Course of study; offerings and timely opportunity
- Ed. Code 51230: Credit for community emergency response training
- Ed. Code 51240-51246: Exemptions from requirements
- Ed. Code 51250-51251: Assistance to military dependents
- Ed. Code 51410-51413: Diplomas
- Ed. Code 51420-51427: High school equivalency certificates
- Ed. Code 51430: Retroactive high school diplomas
- Ed. Code 51440: Credit and granting of diploma to veterans and members of the military service
- Ed. Code 51450-51455: Golden State Seal Merit Diploma
- Ed. Code 51744-51749.6: Independent study
- Ed. Code 56390-56392: Recognition for educational achievement; special education
- Ed. Code 60640: California Assessment of Student Performance and Progress
- Ed. Code 66204: Certification of high school courses as meeting university admission criteria
- Ed. Code 67386: Student safety; affirmative consent standard

Federal

- 20 USC 7011: Definition of newcomer student
- 34 CFR 300.1-300.818: Individuals with Disabilities Education Act

Management Resources

- Court Decision: O'Connell v. Superior Court (Valenzuela) (2006) 141 Cal.App.4th 1452
- Website: CSBA District and County Office of Education Legal Services
- Website: California Department of Education, High School
- Website: University of California, List of Approved A-G Courses
- Website: CSBA

Policy Adopted: 3/13/24

ORCUTT UNION SCHOOL DISTRICT
Orcutt, California

Instruction**BP 6146.4 (a)****DIFFERENTIAL GRADUATION AND COMPETENCY STANDARDS FOR STUDENTS WITH DISABILITIES**

The Governing Board recognizes that students with disabilities are entitled to a course of study that provides them with a free appropriate public education (FAPE) and that modifications to the district's regular course may be needed on an individualized basis to provide FAPE. In accordance with law, each student's individualized education program (IEP) team shall determine the appropriate goals, as well as any appropriate individual accommodations necessary for measuring the academic achievement and functional performance of the student on state and districtwide assessments.

Exemption from District-Established Graduation Requirements

District students shall complete all course requirements for high school graduation as specified in Board Policy 6146.1 - High School Graduation Requirements. However, a student with a disability may be exempted from all coursework and other requirements adopted by the Board that are in addition to the statewide course requirements for high school graduation if the student's IEP provides for both of the following requirements: (Education Code 51225.31).

1. That the student is eligible to take the alternate assessment as described in Education Code 60640
2. That the student complete state standards aligned coursework to meet the statewide coursework specified in Education Code 51225.3

Any such exempted student shall receive a diploma and be eligible to participate in any graduation ceremony and school activity related to graduation in which a student of similar age without a disability would be eligible to participate. (Education Code 51225.31)

The district's responsibility to provide FAPE shall not terminate when a student with a disability who is exempted from district-adopted graduation requirements participates in graduation activities unless the student's IEP team, which includes the parent/guardian and student, has determined that the student has completed the high school experience. (Education code 51225.31)

Certificate of Educational Achievement or Completion

Instead of a high school diploma, a student with a disability may be awarded a certificate or document of educational achievement or completion if the student has met one of the following requirements: (Education Code 56390)

1. Satisfactorily completed a prescribed alternative course of study approved by the board of the district in which the student attended school or the district with jurisdiction over the student as identified in the student's IEP

Instruction

BP 6146.4 (b)

DIFFERENTIAL GRADUATION AND COMPETENCY STANDARDS FOR STUDENTS WITH DISABILITIES

2. Satisfactorily met the student's IEP goals and objectives during high school as determined by the IEP team
3. Satisfactorily attended high school, participated in the instruction as prescribed in his/her IEP, and met the objectives of the statement of transition services

A student with a disability who meets any of the criteria specified above shall be eligible to participate in any graduation ceremony and any school activity related to graduation in which a graduating student of similar age without disabilities would be eligible to participate. (Education Code 56391)

State

5 CCR 3070L Graduation

Ed Code 60900.2: Students with Disabilities Graduation Reporting

Ed. Code 51225.31: Graduation exemption for students with disabilities

Ed. Code 56341: Individualized education program team

Ed. Code 56345: Individualized education program contents

Ed. Code 56390-56392: Recognition for educational achievement; special education

Federal

20 USC 1400-1482: Individuals with Disabilities Education Act

34 CFR 300.1-300.818: Individuals with Disabilities Education Act

34 CFR 300.320: Definition of IEP

Management Resources

Website: CSBA District and County Office of Education Legal Services

Website: U.S. Department of Education, Office of Special Education and Rehabilitative Services

Website: California Department of Education

Policy Adopted: 3/13/2024

ORCUTT UNION SCHOOL DISTRICT
Orcutt, California

Instruction**BP 6170.1 (a)****TRANSITIONAL KINDERGARTEN**

The Governing Board desires to offer a high-quality transitional kindergarten (TK) program for eligible children who do not yet meet the minimum age criterion for kindergarten. The TK program shall assist students in developing the academic, social, and emotional skills they need to succeed in kindergarten and beyond.

The district's TK program shall be the first year of a two-year kindergarten program. (Education Code 48000)

The Board encourages ongoing collaboration among district preschool staff, other preschool providers, elementary teachers, administrators, and parents/guardians in the development, implementation, and evaluation of the district's TK program.

Eligibility

The district's transitional kindergarten program shall admit children as follows (Education Code 4800):

1. For the 2023-24 school year, children whose fifth birthday is between September 2 and April 2
2. For the 2024-25 school year, children whose fifth birthday is between September 2 and June 2
3. For the 2025-26 school year, and in each school year thereafter, children who turn four by September 1

A child's eligibility for TK enrollment shall not impact family eligibility for a preschool or childcare program, including, but not limited to, a Head Start program, a childcare center serving children through an alternative payment program, a general childcare and development program, a California State Preschool Program (CSPP), a migrant childcare and development program, childcare and development services for children with special needs, or a program serving children through a CalWORKs Stage 1, Stage 2, or Stage 3 program. (Education Code 48000).

Parents/guardians of eligible children shall be notified of the availability of the TK program and of the age, residency, immunization, and any other enrollment requirements. Enrollment in the TK program shall be voluntary.

On a case-by-case basis, a child whose fifth birthday is on or before September 1 may be admitted into the district's TK program upon request of a child's parents/guardians, if the Superintendent or designee determines that it is in the child's best interest.

At any time during the school year, the district may admit into the TK program a child whose fifth birthday is after the date specified for admittance for the applicable year as described above, provided that upon the recommendation of the Superintendent or designee, the Board determines

Instruction**BP 6170.1 (b)****TRANSITIONAL KINDERGARTEN**

that enrollment in a TK program is in the child's best interest and the child's parents/guardians approve. Prior to such enrollment, the child's parents/guardians shall be provided information regarding the advantages and disadvantages and any other explanatory information about the effect of early admittance. (Education Code 48000)

Additionally, the district may enroll an early enrollment child in TK whose fourth birthday is between June 3 and September 1, inclusive, preceding the school year during which they are enrolled in TK. The Superintendent or designee shall maintain any classroom that includes an early enrollment child with a classroom enrollment that does not exceed 20 students and an adult-to-student ratio of at least one adult to every 10 students. Additionally, if an early enrollment child is enrolled in TK, the district shall concurrently offer enrollment to the child in the district's CSPP, subject to available space. (Education Code 48000.15)

Curriculum and Instruction

The district's TK program shall be based on a modified kindergarten curriculum that is age and developmentally appropriate. (Education Code 48000)

The program shall be aligned with the preschool learning foundations and preschool curriculum frameworks developed by the California Department of Education (CDE). It shall be designed to facilitate students' development in essential skills related to language and literacy, mathematics, physical development, health, visual and performing arts, science, history-social science, English language development, and social-emotional development.

The Board shall establish the length of the school day in the district's TK program, which shall be at least three hours but no more than four hours long except for TK students enrolled in expanded learning opportunity programs provided by the district pursuant to Education Code 46120. If the district has adopted an extended-day kindergarten, the length of the school day for the TK program may be different than the length of the school day kindergarten program either at the same or different school sites. The Superintendent or designee shall annually report to the CDE as to whether the district's TK programs are offered full day, part day, or both. (Education Code 37202, 46111, 46117, 48003)

The Superintendent or designee shall collaborate with parents/guardians and relevant community groups, in accordance with the plan developed for how all children in the attendance area of the district will have access to full-day learning programs the year before kindergarten that meet the needs of parents/guardians, including through partnerships with the district's expanded learning offerings, the After School Education and Safety Program, Head Start programs, and other community-based early learning and care programs.

Instruction**BP 6170.1 (c)****TRANSITIONAL KINDERGARTEN**

TK students may be placed in the same classrooms as kindergarten students, when necessary, provided that the instructional program is differentiated to meet student needs.

TK students may be commingled with 4-year-old students from a CSPP program as long as the commingled program meets all of the requirements of each program as well as the following requirements: (Education Code 8207, 48000):

1. The classroom does not include students enrolled in TK for a second year or students enrolled in a regular kindergarten
2. An early childhood environment rating scale, as specified in 5 CCR 18281, is completed for the classroom
3. All children enrolled for 10 or more hours per week are evaluated using the Desired Results Developmental Profile, as specified in 5 CCR 18272
4. The classroom is taught by a teacher that holds a credential issued by the Commission on Teacher Credentialing (CTC) in accordance with Education Code 44065 and 44256
5. The classroom is in compliance with the adult-child ratio specified in Education Code 8241
6. Contractors of the district report the services, revenues, and expenditures for children in the preschool program in accordance with 5 CCR 18068 except for contractors of the TK program

The district shall maintain an average TK class enrollment of not more than 24 students for each school site, not including students who are continuously enrolled in and meet the minimum day requirement for independent study for more than 14 school days in a school year. (Education Code 48000)

Staffing

The Superintendent or designee shall ensure that teachers assigned to teach in TK classes possess a teaching credential or permit from the (CTC) that authorizes such instruction.

A credentialed teacher who is first assigned to a TK class after July 1, 2015, shall, by August 1, 2025, have at least 24 units in early childhood education and/or child development, comparable experience in a preschool setting, and/or a child development teacher permit or an early childhood specialist credential issued by the CTC. (Education Code 48000)

The Superintendent or designee may provide professional development as needed to ensure that TK teachers are knowledgeable about the standards and effective instructional methods for teaching young children, including, but not limited to, developing competencies in serving inclusive classrooms and dual language learners.

Instruction**BP 6170.1 (d)****TRANSITIONAL KINDERGARTEN**

The district shall, maintain an average of at least one adult for every 12 students for TK classrooms and, contingent upon an appropriation of funding, maintain an average of at least one adult for every 10 students commencing with the 2025-26 school year. (Education Code 48000)

Continuation to Kindergarten

Students who complete the TK program shall be eligible to continue in kindergarten the following school year. Parents/guardians of such students shall not be required to submit a signed Kindergarten Continuance Form for kindergarten attendance.

However, whenever children who would otherwise be age-eligible for kindergarten are enrolled in TK, the Superintendent or designee shall obtain a Kindergarten Continuance Form signed by the parent/guardian near the end of the TK year consenting to the child's enrollment in kindergarten the following year.

A student shall not attend more than two years in kindergarten or a combination of TK and kindergarten. (Education Code 46300)

Assessment

The Superintendent or designee may develop or identify appropriate formal and/or informal assessments of TK students' development and progress. The Superintendent or designee shall monitor and regularly report to the Board regarding program implementation, the progress of students in meeting related academic standards, and student preparedness for future education.

Legal reference:

State

5 CCR 18000-18308: Early Learning and Care Programs

5 CCR 80067: Professional Clear Early Childhood Education Specialist Instruction Credential

Ed. Code 17375: California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program

Ed. Code 33050: Waiver authority and exceptions

Ed. Code 37202: Equal time in all schools

Ed. Code 44065: Issuance of and functions requiring credentials

Ed. Code 44256: Authorization for teaching credentials

Ed. Code 44258.9: County superintendent review of teacher assignment

Ed. Code 44300: Emergency permits

Ed. Code 46111: Kindergarten; hours of attendance

Ed. Code 46114-46119: Minimum school day; kindergarten

Ed. Code 46120: Expanded learning opportunities

Ed. Code 46300: Method of computing average daily attendance

Ed. Code 48000: Minimum age of admission for kindergarten; transitional kindergarten

Ed. Code 48000.15: Early enrollment in transitional kindergarten

Ed. Code 48002: Evidence of minimum age required to enter kindergarten or first grade

Instruction

BP 6170.1 (f)

TRANSITIONAL KINDERGARTEN

- Ed. Code 48003: Kindergarten annual report
- Ed. Code 48010: Minimum age of admission to first grade
- Ed. Code 48011: Promotion/retention following one year of kindergarten
- Ed. Code 48200: Compulsory attendance
- Ed. Code 8203.3: Development of pre-kindergarten learning development guidelines
- Ed. Code 8207: California State Preschool Program administration
- Ed. Code 8241: Staffing ratios for center-based program
- Ed. Code 8281.5: California Prekindergarten Planning and Implementation Grant Program
- Ed. Code 8970-8974: Early primary program, including extended-day kindergarten

Management Resources

CA Commission on Teacher Credentialing Publication: Proposed Amendments to Title 5 of the California Code of Regulations Pertaining to the PK-3 Childhood Education Specialist Credential, Coded Correspondence 23-02, February 10, 2023

California Department of Education Publication: Universal Prekindergarten FAQs

California Department of Education Publication: Transitional Kindergarten FAQs

California Department of Education Publication: Desired Results Developmental Profile: A Developmental Continuum from Early Infancy up to Kindergarten Entry, 2015

California Department of Education Publication: California Preschool Curriculum Framework, Vol. 1, 2010

California Department of Education Publication: California Preschool Curriculum Framework, Vol. 2, 2011

California Department of Education Publication: California Preschool Curriculum Framework, Vol. 3, 2013

California Department of Education Publication: California Preschool Learning Foundations, Vol. 1, 2008

California Department of Education Publication: California Preschool Learning Foundations, Vol. 2, 2010

California Department of Education Publication: California Preschool Learning Foundations, Vol. 3, 2012

CSBA Publication: Advancing Universal Transitional Kindergarten, April 2022

CSBA Publication: The Importance of Early Childhood Education Programs, September 2019

Website: California Department of Education, Universal PreKindergarten, California's Great Start

Website: California Office of Administrative Law

Website: CSBA District and County Office of Education Legal Services

Website: Transitional Kindergarten California

Website: California Kindergarten Association

Website: Commission on Teacher Credentialing

Website: CSBA

Website: California Department of Education

Policy Adopted: 3/13/2024

ORCUTT UNION SCHOOL DISTRICT
Orcutt, California

Business and Noninstructional Operations
MANAGEMENT OF DISTRICT ASSETS/ACCOUNTS

BP 3400 (a)

The Governing Board recognizes its fiduciary responsibility to effectively manage and safeguard the district's assets and resources in order to help achieve the district's goals for student learning. The Superintendent or designee shall establish and maintain an accurate, efficient financial management system that enhances the district's ability to meet its fiscal obligations, produces reliable financial reports, and complies with laws, regulations, policies, and procedures. The Superintendent or designee shall ensure that the district's accounting system provides ongoing internal controls and meets generally accepted accounting standards by the California Department of Education and, as appropriate, the Governmental Accounting Standards Board (GASB). When required by law or as directed by the Board, and in accordance with Board Policy and Administrative Regulation 3460 - Financial Reports and Accountability, the Superintendent or designee shall submit to the Board reports of the district's financial status.

Capital Assets

The Superintendent or designee shall develop a system to accurately identify and value district assets in order to help ensure financial accountability and to minimize the risk of loss or misuse. District assets with a useful life of more than one year and an initial acquisition cost of \$5,000 or more shall be considered capital assets. The Superintendent or designee shall determine the estimated useful life of each capital asset and shall calculate and report the estimated loss of value or depreciation during each accounting period for all capital assets.

Internal Controls/Fraud Prevention

The Board expects Board members, employees, consultants, vendors, contractors, and other parties maintaining a business relationship with the district to act with integrity and due diligence in dealings involving the district's assets and fiscal resources.

Board members and district employees involved in the making of contracts on behalf of the district shall comply with the district's conflict of interest policy as specified in Board Bylaw 9270 - Conflict of Interest

The Superintendent or designee shall develop internal controls which aid in the prevention and detection of fraud, financial impropriety, or irregularity within the district, assist with effective and efficient operation of the district, produce reliable financial information, and ensure compliance with all applicable laws and regulations. These internal controls may include, but are not limited to, segregating employee and monitoring duties relating to authorization, custody of assets, and recording or reporting of transactions; providing detailed, written job descriptions explaining the segregation of functions; adopting an integrated financial system; developing timely reconciliations of budgets, ledgers, and accounts.

Business and Noninstructional Operations
MANAGEMENT OF DISTRICT ASSETS/ACCOUNTS

BP 3400 (b)

All employees shall be alert for any indication of fraud, financial impropriety, or irregularity within their area of responsibility. Any employee who suspects fraud, impropriety, or irregularity shall immediately report those suspicions to the employee's immediate supervisor and/or the Superintendent or designee. In addition, the Superintendent or designee shall establish a method for employees and outside persons to anonymously report any suspected instances of fraud, impropriety, or irregularity.

State:

Ed. Code 1241.5: Audit by county superintendent

Ed. Code 14500-14508: Financial and compliance audits

Ed. Code 35035: Powers and duties of superintendent; transfer authority

Ed. Code 35250: Duty to keep certain records and reports

Ed. Code 41010-41023: Accounting regulations, budget controls and audits

Ed. Code 42600-42603: Control of expenditures

Ed. Code 42647: Drawing of warrants by district on county treasurer; form; reports, statements and other data

Elec. Code 1090-1099: Prohibitions applicable to specified officers

Gov. Code 53995-53997: Obligation of contract

Gov. Code 84308: Campaign Disclosure

Gov. Code 87100-87500: Political Reform Act

Management Resources:

Governmental Accounting Standards Board Pub.: Implementation Guide No. 2019-3, Leases, August 2019

Governmental Accounting Standards Board Pub.: Implementation Guide No. 2023-1, Implementation Guidance Update – 2023, June 2023

Governmental Accounting Standards Board Statement: Statement 96, Subscription-Based Information Technology Arrangements, May 2020

Governmental Accounting Standards Board Statement: Statement 87, Leases, June 2017

Governmental Accounting Standards Board Statement: Statement 34, Basic Financial Statements and Management's Discussion and Analysis - For State and Local Governments, June 1999

Website: CSBA District and County Office of Education Legal Services

Website: Governmental Accounting Standards Board

Website: California Department of Education, Finance and Grants

Website: California State Controller

Website: CSBA

Website: Fiscal Crisis and Management Assistance Team

Website: California Association of School Business Officials

Website: School Services of California, Inc.

Policy Adopted: 3/17/24

ORCUTT UNION SCHOOL DISTRICT
Orcutt, California



ORCUTT UNION SCHOOL DISTRICT
REQUEST FOR ACCEPTANCE OF GIFT

SCHOOL: Pine Grove Date: 2.22.24

DONOR: Name: The Allison Family
Address: 320 Jullien Dr. Orcutt 93455
Phone No. 805.345.6407

GIFT: Item Donated Sports balls or Cash Donation \$ —
(Fill in if money is donated)
Designated for: Recess for all grade levels
General Description: various sports balls & storage bags
Model No.: — Condition: New Used
Value (estimated): \$400
Purpose of Gift: To give students balls for recess play
Will gift be purchased through Business Services Office? Yes No
Donor Conditions of Acceptance: —

INSTALLATION AND OPERATION (If answer to A is yes , answer B and C)

- A. Will gift require installation? Yes No
- B. What type of installation is required? _____
- C. Will donor pay installation costs? Yes No
- D. Will there be operating costs? Yes No
If yes, what type? _____

Acceptance Requested By (OUSD Staff Member): Michelle Boyd
Acceptance Approved By (Administrator): Michelle Boyd
RECOMMENDATIONS: Principal or District Representative Please accept!



BUSINESS SERVICES MEMORANDUM

TO: Board of Trustees
Holly Edds, Ed.D.

FROM: Sandra Knight
Assistant Superintendent, Business Services

BOARD MEETING DATE: March 13, 2024

BOARD AGENDA ITEM: Orcutt Union School District Second Interim Report 2023-2024

BACKGROUND: Education Code 42130 provides that the district submit a Second Interim Report to the governing board of the district that covers the financial and budgetary status of the district for the period ending January 31, 2024.

We continue to use the School Services of California dashboard as a tool for our projections. Education Code 42131 (a) (1) further states that “pursuant to the reports required by Section 42130, the governing board of each school district shall certify in writing, within 45 days after the close of the period being reported, whether or not the school district is able to meet its financial obligations for the remainder of the fiscal year, and based on current forecast, for the subsequent year.” In certifying the school year 2023-24 Second Interim Report as positive, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and two subsequent fiscal years.

RECOMMENDATION: Staff recommends that the Board of Trustees approve the Second Interim Report as presented and authorize the filing of a “positive” certification with the Santa Barbara County Office of Education.

FUNDING: N/A

Orcutt Union School District



2023-2024 Second Interim Report (Period Ending January 31, 2024)

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Budget Certification

Education Code 42130 requires school districts submit a Second Interim Report to the Governing Board of the district that updates the financial and budgetary status of the district for the period ending January 31, 2024. Furthermore, the Governing Board must certify the financial status of the district. The certification shall be classified as one of the following:

- "Positive certification" indicating that the district will meet its financial obligations for the current fiscal year and two subsequent fiscal years
- "Qualified certification" indicating that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years
- "Negative certification" indicating that the district will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year

Staff recommends the Board adopt the 2023-24 Second Interim Report with a Positive Certification.

Updates Since First Interim

In preparing Second Interim there are two main goals: 1) analyze our budget for 2023-24 now that six (6) months of our budget year is behind us, 2) use that information to start looking ahead and preparing our budget for 2024-25.

Since First Interim our unrestricted revenue has decreased slightly, but our expenditures and contributions to restricted programs also decreased. We are also transferring \$1.5 million from our general fund to Fund 40. These funds were previously committed for the purpose of Transitional Kindergarten expansion and any facility costs associated with that expansion are more appropriately paid out of Fund 40 – Capital Improvements. The changes in the unrestricted budget are as follows:

Revenue: **-\$664,822**

Expenditures: **-\$426,686**

Contributions: **-\$710,877**

Transfers Out: **\$1,500,000**

Net Impact: **-\$1,027,258** decrease in Ending Fund Balance

The most significant change between First and Second Interim is in the area of salaries and benefits for both certificated and classified staff due to a five percent (5%) ongoing raise. The increase in salaries was offset by a decrease in books and supplies, where we were able to tighten our budget. We also decreased our contribution amount by paying for some of our contracted services out of one-time restricted COVID funding. Just like many other districts in California, our special education needs far outpace the revenue we receive to implement these programs and provide the legally required services to our students. COVID funding has helped to offset our increasing costs the past few years, but that funding will be fully expended next year.

Preparation for Budget Adoption for 2024-25

With regard to preparation of the budget for 2024-25, the most significant piece of information we have is the release of the Governor's Budget Proposal in mid-January. Keep in mind that what was released was simply a proposal and it will go through many iterations prior to approval in June. If last year is any indication, there could be additional changes in July as trailer bills are released.

The Governor's budget proposal did not take into account any type of recession or economic downturn. However, just a few weeks ago the Department of Finance stated that cash collections for personal income tax and corporation tax for the months of January and February fell below the Governor's estimates. The Legislative Analyst's Office is also concerned that the Governor's Budget Proposal is too optimistic and has warned that we should plan for further decreases in Proposition 98 funding by June. There is also the possibility that certain programs such as the Expanded Learning Opportunities Program, State Preschool, Child Nutrition and Transportation could experience a restructuring or temporary or permanent cuts. Cuts to some of these programs, particularly if they last longer than a year or two, would have an impact on the general fund, as the programs would no longer be self-supporting.

We also need to keep in mind that we have a significant amount of one-time COVID funding that will be fully expended by the end of 2023-24. A lot of this funding was used to provide additional support services for our students and we will need to make some tough choices moving forward about what we can continue to afford. We will need to remain conservative and cautious as we start to develop our budget for the coming year and have contingency plans in place.

While we have limited input into the components of the Governor's budget, we do have the ability to have more of an impact on other areas of our budget. Specifically, attracting and retaining additional students into our district, maximizing the number of days these students attend school and ensuring that we capture eligibility information from our neediest families.

Multi-Year Projection

- We are budgeting the COLA for 2024-25 at .76%. This is the number released at the Governor's January Budget Proposal. There will be some fluctuation in this number and it is possible that we might end up with a 0% COLA for 2024-25.
- Our projected ADA for 2023-24 has increased by 76.66 since First Interim. We were conservative in our attendance yield projection at Budget Adoption and at First Interim until we had more data about attendance patterns for this year. So far for the 2023-24 school year our attendance yield is higher than projected. Given that we are currently funded on a three- year rolling average of our ADA, this will continue to provide benefits next year as well.
- For 2024-25, we are projected to be funded on our current year ADA, as that will be most beneficial because we are projecting a slight growth in enrollment and therefore ADA as well.
- With the exception of our Expanded Learning Opportunity Program, the vast majority of the restricted funding we have received is one time money. Much of our restricted funding will be used by the end of 2023-24. As these funds are expended, the programs and/or expenditures associated with this funding needs to be significantly reduced or eliminated. This will result in significant changes in the services we are able to offer.

MULTI YEAR BUDGET ASSUMPTIONS

	2023-24	2024-25	2025-26
Enrollment Projections	3,986	4,000	4,015
Funded ADA	3850	3798	3812
ADA	3784	3798	3812
Unduplicated Pupil Percentage	52.95%	52.76%	52.56%
Mandate Block Grant	\$38	\$38	\$39
Unrestricted Lottery Funds per ADA	\$177	\$177	\$177
Restricted Lottery Funds per ADA	\$72	\$72	\$72
Charter School Allowable Fees	\$1,985,220	\$1,964,605	\$1,950,662
Additional Base Grant	\$0	(\$428,917)	(\$778,650)
Additional Supplemental Grant	\$49,388	\$49,366	\$57,645
Step and Column Increases	583,348	600,193	564,067
STRS Contribution	\$4,368,380 19.10%	\$4,630,587 19.10%	\$4,584,869 19.10%
PERS Contribution	\$2,259,660 26.68%	\$2,390,999 27.80%	\$2,507,311 28.50%
Health/Welfare Benefits	\$3,692,558	\$3,787,691	\$3,780,691
Certificated Staffing	3.8	1	0
Classified Staffing	-0.31	0	0
Post-Employment Benefits Transfer	\$650,000	\$650,000	\$650,000
Textbook Adoptions	\$0	\$0	\$500,000
Deferred Maintenance	\$445,000	\$384,946	\$349,366
Transfer out to Other Funds	\$2,500,000	\$0	\$1,000,000
Increased Cost of SPED Services	(\$284,134)	\$488,966	\$626,951
California CPI applied to Supplies/Services	3.36%	2.83%	2.70%
Reserve for Economic Uncertainties	3%	3%	3%

The main driver of our revenue and also our staffing is enrollment. The chart below shows what our enrollment and our actual ADA and our funded ADA has been for the past few years. You can see that we have been in and out of declining enrollment the past few years. However, we have not felt the full impact of declining enrollment because of various forms of ADA relief that the State has provided due to COVID and significantly decreased attendance yields at school districts throughout the state. Even this year, we are being funded for more students than we are actually educating.

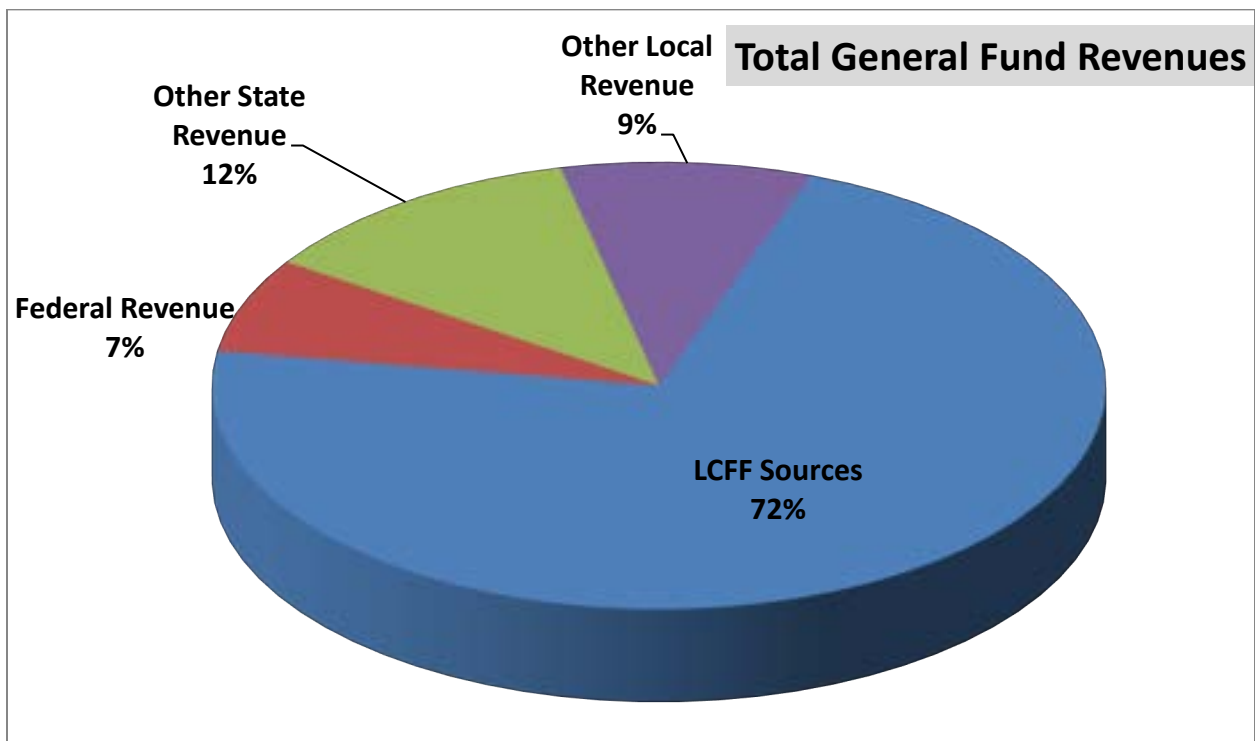
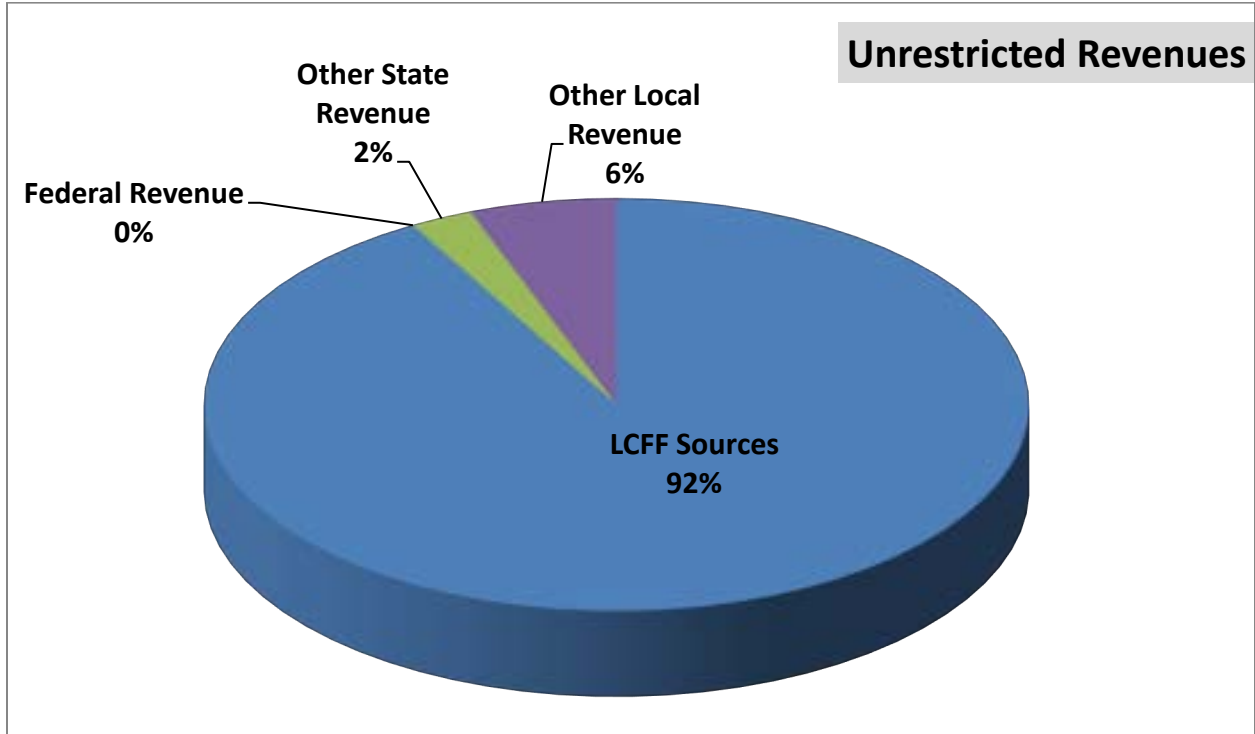
ENROLLMENT AND ADA INFORMATION FROM LCFF CALCULATOR								
	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</u>	<u>26-27</u>	<u>27-28</u>
PROJECTED ENROLLMENT	3971	3994	3950	3986	4000	4015	4030	4040
PROJECTED ATTENDANCE YIELD	103.56%	95.54%	91.73%	94.94%	94.95%	94.94%	94.91%	94.88%
TOTAL ACTUAL ADA	4112	3818	3625	3785	3798	3812	3825	3833
TOTAL FUNDED ADA	4112	4115	4015	3851	3798	3812	3825	3833
FUNDED DIFFERENCE (FUNDED ADA LESS ACTUAL ADA)	0	297	390	66	0	0	0	0
TK ADA	0	0	76	133	155	160	160	160

General Fund - Revenue

The District receives funding for its general operations from several sources. A breakdown of the major funding sources is illustrated below:

Description	Unrestricted General Fund	Total General Fund
LCFF Sources	\$ 45,467,213	\$ 46,892,334
Federal Revenue	-	4,462,272
Other State Revenue	1,213,857	7,914,713
Other Local Revenue	2,859,504	5,933,674
TOTAL REVENUES	\$ 49,540,574	\$ 65,202,994

Following are graphical descriptions of revenues by percentage:

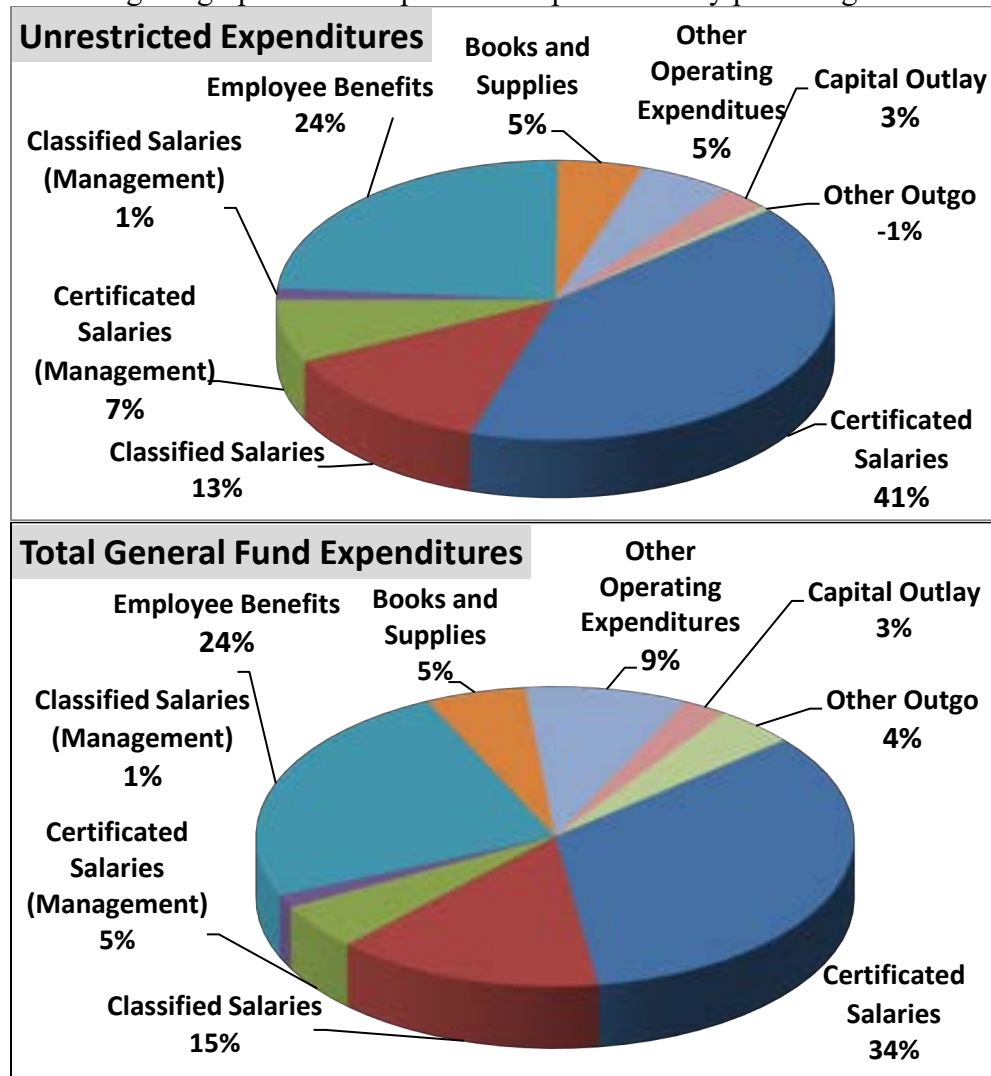


General Fund - Operating Expenditures

As illustrated below, the largest part of expenditures are salaries and related benefits that comprise approximately 87% of the District's unrestricted budget, and approximately 79% of the total General Fund (Unrestricted and Restricted) budget.

Description	Unrestricted General Fund	Total General Fund
Certificated Salaries	16,718,917	21,298,830
Classified Salaries	5,208,113	9,120,080
Certificated Salaries (Management)	2,968,424	3,144,355
Classified Salaries (Management)	524,940	858,514
Employee Benefits	9,709,261	15,375,929
Books and Supplies	2,019,100	3,417,281
Other Operating Expenditures	2,241,969	5,527,005
Capital Outlay	1,123,403	1,544,214
Other Outgo	(214,848)	2,699,326
TOTAL	\$ 40,299,279	\$ 62,985,534

Following are graphical descriptions of expenditures by percentage:



Contributions to Restricted Programs

The budget includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue.

Description	2023-24 2nd Interim
Restricted Maintenance Account	\$1,824,751
Special Education	\$5,795,185
TOTAL	\$7,619,936

Components of Ending Fund Balance

The General Fund Unrestricted Ending balance is projected to be \$13,968,174 and the components of the ending fund balance are:

	Nonspendable	Restricted	Committed	Assigned	Unassigned / Unappropriated
Revolving Cash and Stores	\$45,500				
Restricted		\$10,542,802			
Reserve for Economic Downturn/Declining Enrollment			\$7,694,758		
Technology Update			\$1,000,000		
Textbook Adoption(s)			\$1,000,000		
Strategic Plan			\$2,000,000		
Site Donation Accounts				\$200,000	
Compensated Absences				\$50,000	
Reserve for Economic Uncertainty (minimum 3% - State Required)					\$1,977,916
Unassigned / Unappropriated					\$0

Cash Flow

The District’s cash flow is estimated based on the State Controller’s estimated payment dates for K-12 principal apportionments, lottery apportionments, and EPA apportionments. Staff projects a positive cash flow through 2023-24. Staff continues to monitor cash flow to ensure there is sufficient cash to meet all obligations.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	45,467,213.00	.08%	45,503,228.00	3.33%	47,016,638.01
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,213,857.00	(.02%)	1,213,574.96	.02%	1,213,834.34
4. Other Local Revenues	8600-8799	2,859,503.87	16.95%	3,344,251.47	(12.44%)	2,928,285.53
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(7,619,936.60)	16.42%	(8,870,752.04)	5.47%	(9,355,647.42)
6. Total (Sum lines A1 thru A5c)		41,920,637.27	(1.74%)	41,190,302.39	1.49%	41,803,110.46
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,687,341.58		20,294,525.12
b. Step & Column Adjustment				492,183.54		507,363.13
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				115,000.00		(129,615.19)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,687,341.58	3.08%	20,294,525.12	1.86%	20,672,273.06
2. Classified Salaries						
a. Base Salaries				5,733,053.56		5,876,379.90
b. Step & Column Adjustment				143,326.34		146,909.50
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,733,053.56	2.50%	5,876,379.90	2.50%	6,023,289.40
3. Employee Benefits	3000-3999	9,709,261.22	2.59%	9,960,346.44	3.52%	10,311,058.44
4. Books and Supplies	4000-4999	2,019,099.90	6.35%	2,147,346.94	(.70%)	2,132,298.91
5. Services and Other Operating Expenditures	5000-5999	2,241,968.87	11.12%	2,491,385.85	(3.87%)	2,394,881.99
6. Capital Outlay	6000-6999	1,123,402.55	(27.77%)	811,402.55	(55.46%)	361,402.55
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(214,847.86)	0.00%	(214,847.86)	0.00%	(214,847.86)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,500,000.00	(100.00%)	0.00	0.00%	1,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		42,799,279.82	(3.35%)	41,366,538.94	3.18%	42,680,356.49
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(878,642.55)		(176,236.55)		(877,246.03)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,846,816.69		13,968,174.14		13,791,937.59
2. Ending Fund Balance (Sum lines C and D1)		13,968,174.14		13,791,937.59		12,914,691.56
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	45,500.00		45,500.00		45,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	11,694,758.10		11,460,329.82		10,612,928.47
d. Assigned	9780	250,000.00		250,000.00		250,000.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	1,977,916.04		2,036,107.77		2,006,263.09
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,968,174.14		13,791,937.59		12,914,691.56
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,977,916.04		2,036,107.77		2,006,263.09
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,977,916.04		2,036,107.77		2,006,263.09
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,425,121.00	0.00%	1,425,121.00	0.00%	1,425,121.00
2. Federal Revenues	8100-8299	4,462,272.27	(27.98%)	3,213,668.53	(40.10%)	1,924,943.32
3. Other State Revenues	8300-8599	6,700,856.07	(8.50%)	6,131,610.60	(1.42%)	6,044,459.73
4. Other Local Revenues	8600-8799	3,074,170.62	2.72%	3,157,676.42	2.56%	3,238,520.75
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	7,619,936.60	16.42%	8,870,752.04	5.47%	9,355,647.42
6. Total (Sum lines A1 thru A5c)		23,282,356.56	(2.08%)	22,798,828.59	(3.55%)	21,988,692.22
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,755,843.83		5,463,938.26
b. Step & Column Adjustment				628,420.94		135,973.47
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				79,673.49		(550,312.50)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,755,843.83	14.89%	5,463,938.26	(7.58%)	5,049,599.23
2. Classified Salaries						
a. Base Salaries				4,245,540.43		4,104,011.64
b. Step & Column Adjustment				105,960.96		102,483.51
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(247,489.75)		(20,430.51)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,245,540.43	(3.33%)	4,104,011.64	2.00%	4,186,064.64
3. Employee Benefits	3000-3999	5,666,667.98	4.87%	5,942,831.26	2.84%	6,111,886.31
4. Books and Supplies	4000-4999	1,398,180.91	15.93%	1,620,909.58	7.13%	1,736,519.39
5. Services and Other Operating Expenditures	5000-5999	3,285,036.28	20.27%	3,950,805.01	(12.46%)	3,458,682.06
6. Capital Outlay	6000-6999	420,811.61	377.93%	2,011,168.26	(91.87%)	163,567.04
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,791,784.00	4.33%	2,912,720.60	4.36%	3,039,704.03
8. Other Outgo - Transfers of Indirect Costs	7300-7399	122,389.49	(8.17%)	112,389.49	(11.30%)	99,691.49
9. Other Financing Uses						
a. Transfers Out	7600-7629	445,000.00	(13.50%)	384,945.86	(9.24%)	349,365.55
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		23,131,254.53	14.58%	26,503,719.96	(8.71%)	24,195,079.74
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		151,102.03		(3,704,891.37)		(2,206,387.52)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,391,700.29		10,542,802.32		6,837,910.95
2. Ending Fund Balance (Sum lines C and D1)		10,542,802.32		6,837,910.95		4,631,523.43
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	10,542,802.32		6,837,910.95		4,631,523.43
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,542,802.32		6,837,910.95		4,631,523.43
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	46,892,334.00	.08%	46,928,349.00	3.22%	48,441,759.01
2. Federal Revenues	8100-8299	4,462,272.27	(27.98%)	3,213,668.53	(40.10%)	1,924,943.32
3. Other State Revenues	8300-8599	7,914,713.07	(7.20%)	7,345,185.56	(1.18%)	7,258,294.07
4. Other Local Revenues	8600-8799	5,933,674.49	9.58%	6,501,927.89	(5.15%)	6,166,806.28
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		65,202,993.83	(1.86%)	63,989,130.98	(.31%)	63,791,802.68
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,443,185.41		25,758,463.38
b. Step & Column Adjustment				1,120,604.48		643,336.60
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				194,673.49		(679,927.69)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,443,185.41	5.38%	25,758,463.38	(.14%)	25,721,872.29
2. Classified Salaries						
a. Base Salaries				9,978,593.99		9,980,391.54
b. Step & Column Adjustment				249,287.30		249,393.01
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(247,489.75)		(20,430.51)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,978,593.99	.02%	9,980,391.54	2.29%	10,209,354.04
3. Employee Benefits	3000-3999	15,375,929.20	3.43%	15,903,177.70	3.27%	16,422,944.75
4. Books and Supplies	4000-4999	3,417,280.81	10.27%	3,768,256.52	2.67%	3,868,818.30
5. Services and Other Operating Expenditures	5000-5999	5,527,005.15	16.56%	6,442,190.86	(9.14%)	5,853,564.05
6. Capital Outlay	6000-6999	1,544,214.16	82.78%	2,822,570.81	(81.40%)	524,969.59
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,791,784.00	4.33%	2,912,720.60	4.36%	3,039,704.03
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(92,458.37)	10.82%	(102,458.37)	12.39%	(115,156.37)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,945,000.00	(86.93%)	384,945.86	250.53%	1,349,365.55
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		65,930,534.35	2.94%	67,870,258.90	(1.47%)	66,875,436.23
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(727,540.52)		(3,881,127.92)		(3,083,633.55)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		25,238,516.98		24,510,976.46		20,629,848.54
2. Ending Fund Balance (Sum lines C and D1)		24,510,976.46		20,629,848.54		17,546,214.99
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	45,500.00		45,500.00		45,500.00
b. Restricted	9740	10,542,802.32		6,837,910.95		4,631,523.43
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	11,694,758.10		11,460,329.82		10,612,928.47
d. Assigned	9780	250,000.00		250,000.00		250,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,977,916.04		2,036,107.77		2,006,263.09

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,510,976.46		20,629,848.54		17,546,214.99
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,977,916.04		2,036,107.77		2,006,263.09
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,977,916.04		2,036,107.77		2,006,263.09
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		3,784.50		3,798.00		3,812.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		65,930,534.35		67,870,258.90		66,875,436.23
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		65,930,534.35		67,870,258.90		66,875,436.23
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,977,916.03		2,036,107.77		2,006,263.09
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,977,916.03		2,036,107.77		2,006,263.09
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

ORCUTT UNION SCHOOL DISTRICT	
FUND BALANCES	
General Fund (Fund 01)	
Beginning Balance	\$ 25,238,517
Revenues	\$ 65,202,994
Expenditures	\$ (62,985,534)
Other Financing/Sources	\$ (2,945,000)
Ending Fund Balance	\$ 24,510,976
Student Activity (Fund 08)	
Beginning Balance	\$ -
Revenues	\$ -
Expenditures	\$ -
Other Financing/Sources	\$ -
Ending Fund Balance	\$ -
Charter School (Fund 09)	
Beginning Balance	\$ 4,502,070
Revenues	\$ 10,762,942
Expenditures	\$ (10,954,889)
Other Financing/Sources	\$ -
Ending Fund Balance	\$ 4,310,123
Child Development (Fund 12)	
Beginning Balance	\$ 1,909
Revenues	\$ 435,792
Expenditures	\$ (364,823)
Other Financing/Sources	\$ -
Ending Fund Balance	\$ 72,878
Cafeteria (Fund 13)	
Beginning Balance	\$ 3,223,992
Revenues	\$ 4,862,844
Expenditures	\$ (4,600,573)
Other Financing/Sources	\$ -
Ending Fund Balance	\$ 3,486,263
Deferred Maintenance (Fund 14)	
Beginning Balance	\$ 6,542,499
Revenues	\$ 136,000
Expenditures	\$ (921,954)
Other Financing/Sources	\$ 445,000
Ending Fund Balance	\$ 6,201,545
Post-Employment Benefits (Fund 20)	
Beginning Balance	\$ 5,680
Revenues	\$ 75
Expenditures	\$ -
Other Financing/Sources	\$ -
Ending Fund Balance	\$ 5,755
Building Fund (Fund 21)	
Beginning Balance	\$ 8,316,018
Revenues	\$ 104,000
Expenditures	\$ (8,430,396)
Other Financing/Sources	\$ 1,000,000
Ending Fund Balance	\$ 989,622
Developer's Fees (Fund 25)	
Beginning Balance	\$ 1,335,935
Revenues	\$ 348,000
Expenditures	\$ (35,000)
Other Financing/Sources	\$ (1,000,000)
Ending Fund Balance	\$ 648,935
Special Reserve - Capital Projects (Fund 40)	
Beginning Balance	\$ 3,077,343
Revenues	\$ 1,700
Expenditures	\$ -
Other Financing/Sources	\$ 2,500,000
Ending Fund Balance	\$ 5,579,043
Bond Interest & Redemption (Fund 51)	
Beginning Balance	\$ 3,464,316
Revenues	\$ 2,806,725
Expenditures	\$ (2,507,570)
Ending Fund Balance	\$ 3,763,471
Self-Insurance Fund (Fund 67)	
Beginning Balance	\$ 44,653
Revenues	\$ 16,500
Expenditures	\$ -
Ending Fund Balance	\$ 61,153
Other Post Employment Benefits (Fund 71)	
Beginning Balance	\$ 8,817,520
Revenues	\$ 1,103,000
Expenditures	\$ -
Other Financing/Sources	\$ -
Ending Fund Balance	\$ 9,920,520
Combined Beginning Balance	\$ 64,570,451
Combined Ending Balance	\$ 59,550,284
Total Revenue	\$ 85,780,572
Total Expenditures	\$ (90,800,740)
updated 03/7/2024	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	45,526,947.00	45,791,935.00	24,208,644.61	45,467,213.00	(324,722.00)	-0.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	778,581.00	1,189,500.00	720,872.89	1,213,857.00	24,357.00	2.0%
4) Other Local Revenue		8600-8799	2,072,800.00	3,223,960.64	2,566,314.79	2,859,503.87	(364,456.77)	-11.3%
5) TOTAL, REVENUES			48,378,328.00	50,205,395.64	27,495,832.29	49,540,573.87		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,721,915.68	19,160,642.53	10,105,865.07	19,687,341.58	(526,699.05)	-2.7%
2) Classified Salaries		2000-2999	5,375,782.50	5,523,742.30	3,221,528.37	5,733,053.56	(209,311.26)	-3.8%
3) Employee Benefits		3000-3999	9,315,778.28	9,587,885.22	4,807,968.16	9,709,261.22	(121,376.00)	-1.3%
4) Books and Supplies		4000-4999	2,978,732.36	3,263,473.94	677,796.59	2,019,099.90	1,244,374.04	38.1%
5) Services and Other Operating Expenditures		5000-5999	1,820,025.99	2,217,797.49	1,221,325.79	2,241,968.87	(24,171.38)	-1.1%
6) Capital Outlay		6000-6999	135,000.00	1,191,810.36	552,666.07	1,123,402.55	68,407.81	5.7%
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	(232,940.49)	(219,385.86)	(156,869.75)	(214,847.86)	(4,538.00)	2.1%
9) TOTAL, EXPENDITURES			38,114,294.32	40,725,965.98	20,430,280.30	40,299,279.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,264,033.68	9,479,429.66	7,065,551.99	9,241,294.05		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	1,000,000.00	1,000,000.00	2,500,000.00	(1,500,000.00)	-150.0%
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	(8,330,813.45)	(7,904,070.65)	(4,400,000.00)	(7,619,936.60)	284,134.05	-3.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,330,813.45)	(8,904,070.65)	(5,400,000.00)	(10,119,936.60)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			933,220.23	575,359.01	1,665,551.99	(878,642.55)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,846,816.69	14,846,816.69		14,846,816.69	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)			14,846,816.69	14,846,816.69		14,846,816.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,846,816.69	14,846,816.69		14,846,816.69		
2) Ending Balance, June 30 (E + F1e)			15,780,036.92	15,422,175.70		13,968,174.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	30,000.00	35,500.00		30,500.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	13,372,958.32	13,127,909.29		11,694,758.10		
Technology Update	0000	9760	1,000,000.00					
Textbook Adoption	0000	9760	1,000,000.00					
TK Expansion Plan Implementation	0000	9760	0.00					
Strategic Plan Implementation	0000	9760	2,000,000.00					
Economic Downturn/Declining Enrollment	0000	9760	9,372,958.32					
Economic Downturn/Declining Enrollment	0000	9760		7,627,909.29				
Strategic Plan Implementation	0000	9760		2,000,000.00				
Technology Update	0000	9760		1,000,000.00				
Textbook Adoption	0000	9760		1,000,000.00				
TK Expansion Plan Implementation	0000	9760		1,500,000.00				
Economic Downturn/Declining Enrollment	0000	9760				7,694,758.10		
Strategic Plan Implementation	0000	9760				2,000,000.00		
Technology Update	0000	9760				1,000,000.00		
Textbook Adoption	0000	9760				1,000,000.00		
TK Expansion Plan Implementation	0000	9760						
d) Assigned								
Other Assignments		9780	288,258.50	250,000.00		250,000.00		
Compensated Absences	0000	9780	50,000.00					
Site Donation Account	0000	9780	200,000.00					
Compensated Absences	0000	9780		50,000.00				
Site Donation Account	0000	9780		200,000.00				
Compensated Absences	0000	9780				50,000.00		
Site Donation Account	0000	9780				200,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,073,820.10	1,993,766.41		1,977,916.04		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	18,532,758.00	18,599,067.00	10,225,449.00	18,274,345.00	(324,722.00)	-1.7%
Education Protection Account State Aid - Current Year		8012	10,605,901.00	10,673,309.00	6,049,480.00	10,680,077.00	6,768.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	54,596.00	51,930.00	25,845.64	51,930.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	14,911,154.00	15,173,170.00	8,352,856.45	15,173,170.00	0.00	0.0%
Unsecured Roll Taxes		8042	495,402.00	552,974.00	547,945.27	552,974.00	0.00	0.0%
Prior Years' Taxes		8043	54,406.00	10,898.00	56,693.46	10,898.00	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)
Supplemental Taxes		8044	1,443,722.00	1,418,126.00	464,006.79	1,418,126.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,385,660.00	2,462,148.00	0.00	2,462,148.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			48,483,599.00	48,941,622.00	25,722,276.61	48,623,668.00	(317,954.00)	-0.6%
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	(2,956,652.00)	(3,149,687.00)	(1,513,632.00)	(3,156,455.00)	(6,768.00)	0.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			45,526,947.00	45,791,935.00	24,208,644.61	45,467,213.00	(324,722.00)	-0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						

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)
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
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	125,431.00	136,350.00	136,350.00	136,350.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	646,650.00	646,650.00	361,046.49	671,007.00	24,357.00	3.8%
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	6,500.00	406,500.00	223,476.40	406,500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			778,581.00	1,189,500.00	720,872.89	1,213,857.00	24,357.00	2.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		

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)
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	60.00	1,408.00	159.00	99.00	165.0%
Interest		8660	200,000.00	433,000.00	338,008.24	573,000.00	140,000.00	32.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	912,320.00	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	53,873.00	53,873.00	New
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	1,872,800.00	2,790,900.64	1,314,578.55	2,232,471.87	(558,428.77)	-20.0%
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%
TOTAL, OTHER LOCAL REVENUE			2,072,800.00	3,223,960.64	2,566,314.79	2,859,503.87	(364,456.77)	-11.3%
TOTAL, REVENUES			48,378,328.00	50,205,395.64	27,495,832.29	49,540,573.87	(664,821.77)	-1.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,195,812.44	15,597,019.61	7,947,202.71	15,946,183.76	(349,164.15)	-2.2%
Certificated Pupil Support Salaries		1200	619,555.08	615,473.58	340,757.16	637,987.08	(22,513.50)	-3.7%
Certificated Supervisors' and Administrators' Salaries		1300	2,763,239.16	2,813,402.84	1,731,161.29	2,968,424.24	(155,021.40)	-5.5%
Other Certificated Salaries		1900	143,309.00	134,746.50	86,743.91	134,746.50	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,721,915.68	19,160,642.53	10,105,865.07	19,687,341.58	(526,699.05)	-2.7%
CLASSIFIED SALARIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Instructional Salaries		2100	176,922.93	312,908.52	176,957.19	250,434.46	62,474.06	20.0%
Classified Support Salaries		2200	2,456,036.04	2,457,577.81	1,467,251.55	2,543,167.46	(85,589.65)	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	421,089.56	452,112.52	272,537.93	524,940.41	(72,827.89)	-16.1%
Clerical, Technical and Office Salaries		2400	2,082,246.50	2,078,042.38	1,205,963.64	2,188,281.27	(110,238.89)	-5.3%
Other Classified Salaries		2900	239,487.47	223,101.07	98,818.06	226,229.96	(3,128.89)	-1.4%
TOTAL, CLASSIFIED SALARIES			5,375,782.50	5,523,742.30	3,221,528.37	5,733,053.56	(209,311.26)	-3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,339,098.42	3,505,421.19	1,893,333.00	3,566,722.15	(61,300.96)	-1.7%
PERS		3201-3202	1,336,583.09	1,347,166.00	797,037.90	1,393,759.06	(46,593.06)	-3.5%
OASDI/Medicare/Alternative		3301-3302	712,872.73	612,713.62	367,955.80	639,435.99	(26,722.37)	-4.4%
Health and Welfare Benefits		3401-3402	2,608,803.29	2,798,667.54	1,397,245.39	2,776,136.93	22,530.61	0.8%
Unemployment Insurance		3501-3502	11,623.36	12,667.97	6,284.33	12,935.92	(267.95)	-2.1%
Workers' Compensation		3601-3602	251,698.39	262,239.67	145,480.19	268,009.17	(5,769.50)	-2.2%
OPEB, Allocated		3701-3702	1,044,651.80	1,035,542.24	193,661.58	1,038,420.30	(2,878.06)	-0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,447.20	13,466.99	6,969.97	13,841.70	(374.71)	-2.8%
TOTAL, EMPLOYEE BENEFITS			9,315,778.28	9,587,885.22	4,807,968.16	9,709,261.22	(121,376.00)	-1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	20,000.00	30,023.00	29,185.14	30,023.00	0.00	0.0%
Books and Other Reference Materials		4200	21,000.00	21,102.00	11,829.38	19,139.00	1,963.00	9.3%
Materials and Supplies		4300	2,644,932.36	2,909,116.40	569,711.36	1,823,265.36	1,085,851.04	37.3%
Noncapitalized Equipment		4400	292,800.00	303,232.54	67,070.71	146,672.54	156,560.00	51.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,978,732.36	3,263,473.94	677,796.59	2,019,099.90	1,244,374.04	38.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	52,000.00	13,000.00	19,422.15	13,000.00	0.00	0.0%
Travel and Conferences		5200	101,112.96	113,220.55	80,541.88	113,123.07	97.48	0.1%
Dues and Memberships		5300	34,800.00	35,748.88	25,360.13	35,748.88	0.00	0.0%
Insurance		5400-5450	525,416.49	533,902.25	516,893.43	533,902.25	0.00	0.0%
Operations and Housekeeping Services		5500	1,086,876.00	1,125,134.50	508,580.39	1,122,491.50	2,643.00	0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	214,900.00	217,816.39	113,764.60	220,116.39	(2,300.00)	-1.1%
Transfers of Direct Costs		5710	(100.00)	(100.00)	(1,625.55)	(100.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,987,782.00)	(2,000,803.00)	(1,018,233.85)	(2,021,418.00)	20,615.00	-1.0%
Professional/Consulting Services and Operating Expenditures		5800	1,570,986.71	1,893,246.00	878,314.62	1,938,660.80	(45,414.80)	-2.4%
Communications		5900	221,815.83	286,631.92	98,307.99	286,443.98	187.94	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,820,025.99	2,217,797.49	1,221,325.79	2,241,968.87	(24,171.38)	-1.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	30,700.00	17,031.00	30,700.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	589,110.00	83,294.40	589,110.00	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%

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)
Equipment		6400	5,000.00	450,000.36	441,592.55	441,592.55	8,407.81	1.9%
Equipment Replacement		6500	130,000.00	122,000.00	10,748.12	62,000.00	60,000.00	49.2%
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			135,000.00	1,191,810.36	552,666.07	1,123,402.55	68,407.81	5.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(99,028.49)	(126,927.49)	(78,466.91)	(122,389.49)	(4,538.00)	3.6%
Transfers of Indirect Costs - Interfund		7350	(133,912.00)	(92,458.37)	(78,402.84)	(92,458.37)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(232,940.49)	(219,385.86)	(156,869.75)	(214,847.86)	(4,538.00)	2.1%
TOTAL, EXPENDITURES			38,114,294.32	40,725,965.98	20,430,280.30	40,299,279.82	426,686.16	1.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%

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%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	1,000,000.00	1,000,000.00	2,500,000.00	(1,500,000.00)	-150.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	1,000,000.00	1,000,000.00	2,500,000.00	(1,500,000.00)	-150.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(8,330,813.45)	(7,904,070.65)	(4,400,000.00)	(7,619,936.60)	284,134.05	-3.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,330,813.45)	(7,904,070.65)	(4,400,000.00)	(7,619,936.60)	284,134.05	-3.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,330,813.45)	(8,904,070.65)	(5,400,000.00)	(10,119,936.60)	(1,215,865.95)	13.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,331,967.00	1,424,854.00	558,116.08	1,425,121.00	267.00	0.0%
2) Federal Revenue		8100-8299	3,404,915.82	5,588,143.16	735,391.25	4,462,272.27	(1,125,870.89)	-20.1%
3) Other State Revenue		8300-8599	5,865,814.17	6,662,882.07	1,953,717.39	6,700,856.07	37,974.00	0.6%
4) Other Local Revenue		8600-8799	2,739,697.00	2,963,158.13	1,831,088.45	3,074,170.62	111,012.49	3.7%
5) TOTAL, REVENUES			13,342,393.99	16,639,037.36	5,078,313.17	15,662,419.96		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,992,605.36	4,799,247.18	2,644,595.67	4,755,843.83	43,403.35	0.9%
2) Classified Salaries		2000-2999	3,877,737.18	4,210,751.45	2,343,957.83	4,245,540.43	(34,788.98)	-0.8%
3) Employee Benefits		3000-3999	5,713,586.65	5,670,985.51	1,723,348.78	5,666,667.98	4,317.53	0.1%
4) Books and Supplies		4000-4999	1,575,304.87	1,552,100.38	428,501.82	1,398,180.91	153,919.47	9.9%
5) Services and Other Operating Expenditures		5000-5999	2,905,502.10	4,041,899.98	1,362,610.60	3,285,036.28	756,863.70	18.7%
6) Capital Outlay		6000-6999	111,866.68	1,089,343.34	196,956.05	420,811.61	668,531.73	61.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,597,581.00	2,796,659.00	1,348,143.00	2,791,784.00	4,875.00	0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	99,028.49	126,927.49	78,466.91	122,389.49	4,538.00	3.6%
9) TOTAL, EXPENDITURES			21,873,212.33	24,287,914.33	10,126,580.66	22,686,254.53		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,530,818.34)	(7,648,876.97)	(5,048,267.49)	(7,023,834.57)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	525,000.00	445,000.00	0.00	445,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	8,330,813.45	7,904,070.65	4,400,000.00	7,619,936.60	(284,134.05)	-3.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,805,813.45	7,459,070.65	4,400,000.00	7,174,936.60		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(725,004.89)	(189,806.32)	(648,267.49)	151,102.03		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,391,700.29	10,303,472.03		10,391,700.29	88,228.26	0.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,391,700.29	10,303,472.03		10,391,700.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,391,700.29	10,303,472.03		10,391,700.29		
2) Ending Balance, June 30 (E + F1e)			9,666,695.40	10,113,665.71		10,542,802.32		
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	9,666,695.41	10,113,665.71		10,542,802.32		
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	(.01)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,331,967.00	1,424,854.00	558,116.08	1,425,121.00	267.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,331,967.00	1,424,854.00	558,116.08	1,425,121.00	267.00	0.0%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	975,469.00	979,788.00	(32,928.00)	1,059,504.00	79,716.00	8.1%
Special Education Discretionary Grants		8182	91,583.00	89,871.00	(38,838.00)	89,894.00	23.00	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	460,121.00	471,829.00	185,487.79	485,144.00	13,315.00	2.8%
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	86,311.00	99,583.00	58,128.52	99,583.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	7,844.00	7,844.00	5,883.00	7,844.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	61,174.00	61,174.00	25,706.31	147,399.32	86,225.32	141.0%
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	52,000.00	230,351.00	53,482.00	213,926.00	(16,425.00)	-7.1%
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	1,670,413.82	3,647,703.16	478,469.63	2,358,977.95	(1,288,725.21)	-35.3%
TOTAL, FEDERAL REVENUE			3,404,915.82	5,588,143.16	735,391.25	4,462,272.27	(1,125,870.89)	-20.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	235,000.00	235,000.00	44,524.48	272,952.00	37,952.00	16.1%
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	190,765.17	190,765.17	(2,950.83)	190,765.17	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	4,000.00	4,000.00	1,700.00	4,000.00	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	5,436,049.00	6,233,116.90	1,910,443.74	6,233,138.90	22.00	0.0%
TOTAL, OTHER STATE REVENUE			5,865,814.17	6,662,882.07	1,953,717.39	6,700,856.07	37,974.00	0.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	150,000.00	260,839.13	142,105.45	311,143.62	50,304.49	19.3%
Tuition		8710	371,118.00	404,106.00	173,440.00	404,106.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	2,218,579.00	2,298,213.00	1,515,543.00	2,358,921.00	60,708.00	2.6%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,739,697.00	2,963,158.13	1,831,088.45	3,074,170.62	111,012.49	3.7%
TOTAL, REVENUES			13,342,393.99	16,639,037.36	5,078,313.17	15,662,419.96	(976,617.40)	-5.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,122,641.92	4,119,604.60	2,228,900.29	4,043,901.50	75,703.10	1.8%
Certificated Pupil Support Salaries		1200	505,750.60	496,685.60	298,742.03	521,522.14	(24,836.54)	-5.0%
Certificated Supervisors' and Administrators' Salaries		1300	354,212.84	167,994.48	103,070.85	175,930.85	(7,936.37)	-4.7%
Other Certificated Salaries		1900	10,000.00	14,962.50	13,882.50	14,489.34	473.16	3.2%
TOTAL, CERTIFICATED SALARIES			4,992,605.36	4,799,247.18	2,644,595.67	4,755,843.83	43,403.35	0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,679,264.65	2,837,580.67	1,553,024.29	2,910,995.60	(73,414.93)	-2.6%
Classified Support Salaries		2200	607,676.04	685,797.48	330,326.49	714,354.23	(28,556.75)	-4.2%
Classified Supervisors' and Administrators' Salaries		2300	418,997.32	407,816.80	257,785.09	333,573.62	74,243.18	18.2%
Clerical, Technical and Office Salaries		2400	171,799.17	178,832.03	101,202.45	185,892.51	(7,060.48)	-3.9%
Other Classified Salaries		2900	0.00	100,724.47	101,619.51	100,724.47	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,877,737.18	4,210,751.45	2,343,957.83	4,245,540.43	(34,788.98)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,476,838.89	3,235,090.64	457,896.44	3,215,727.39	19,363.25	0.6%
PERS		3201-3202	843,352.30	1,018,597.97	536,143.32	1,013,238.19	5,359.78	0.5%
OASDI/Medicare/Alternative		3301-3302	358,750.65	380,252.42	202,781.36	386,976.95	(6,724.53)	-1.8%
Health and Welfare Benefits		3401-3402	912,032.81	905,277.82	453,777.53	916,420.61	(11,142.79)	-1.2%
Unemployment Insurance		3501-3502	4,264.85	4,414.24	2,412.36	4,419.60	(5.36)	-0.1%
Workers' Compensation		3601-3602	93,582.15	101,583.61	55,820.54	101,773.47	(189.86)	-0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	177.15	(177.15)	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	24,765.00	25,768.81	14,517.23	27,934.62	(2,165.81)	-8.4%
TOTAL, EMPLOYEE BENEFITS			5,713,586.65	5,670,985.51	1,723,348.78	5,666,667.98	4,317.53	0.1%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	150,000.00	75,000.00	53,392.86	75,000.00	0.00	0.0%
Books and Other Reference Materials		4200	35,000.00	78,684.90	47,839.87	58,684.90	20,000.00	25.4%
Materials and Supplies		4300	1,296,112.57	1,248,169.44	237,067.78	1,147,423.12	100,746.32	8.1%
Noncapitalized Equipment		4400	94,192.30	150,246.04	90,201.31	117,072.89	33,173.15	22.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,575,304.87	1,552,100.38	428,501.82	1,398,180.91	153,919.47	9.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	479,229.00	367,598.44	182,309.58	438,751.30	(71,152.86)	-19.4%
Travel and Conferences		5200	117,608.80	185,273.82	91,747.46	208,155.68	(22,881.86)	-12.4%
Dues and Memberships		5300	0.00	0.00	200.00	169.00	(169.00)	New
Insurance		5400-5450	11,000.00	11,000.00	11,100.00	0.00	11,000.00	100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	140,500.00	137,500.00	85,556.15	155,500.00	(18,000.00)	-13.1%
Transfers of Direct Costs		5710	100.00	100.00	1,625.55	100.00	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	2,150,596.90	3,337,368.62	989,111.86	2,478,448.83	858,919.79	25.7%
Communications		5900	6,467.40	3,059.10	960.00	3,911.47	(852.37)	-27.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,905,502.10	4,041,899.98	1,362,610.60	3,285,036.28	756,863.70	18.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	924,000.00	23,770.00	213,635.12	710,364.88	76.9%
Buildings and Improvements of Buildings		6200	0.00	79,010.00	83,085.59	84,010.00	(5,000.00)	-6.3%
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	111,866.68	48,433.34	15,367.31	48,433.34	0.00	0.0%
Equipment Replacement		6500	0.00	37,900.00	74,733.15	74,733.15	(36,833.15)	-97.2%
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			111,866.68	1,089,343.34	196,956.05	420,811.61	668,531.73	61.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	274,699.00	274,699.00	167,813.00	336,293.00	(61,594.00)	-22.4%
Payments to County Offices		7142	2,322,882.00	2,521,960.00	1,180,330.00	2,455,491.00	66,469.00	2.6%
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%

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 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)			2,597,581.00	2,796,659.00	1,348,143.00	2,791,784.00	4,875.00	0.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	99,028.49	126,927.49	78,466.91	122,389.49	4,538.00	3.6%
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			99,028.49	126,927.49	78,466.91	122,389.49	4,538.00	3.6%
TOTAL, EXPENDITURES			21,873,212.33	24,287,914.33	10,126,580.66	22,686,254.53	1,601,659.80	6.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	525,000.00	445,000.00	0.00	445,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			525,000.00	445,000.00	0.00	445,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	8,330,813.45	7,904,070.65	4,400,000.00	7,619,936.60	(284,134.05)	-3.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			8,330,813.45	7,904,070.65	4,400,000.00	7,619,936.60	(284,134.05)	-3.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,805,813.45	7,459,070.65	4,400,000.00	7,174,936.60	284,134.05	3.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	46,858,914.00	47,216,789.00	24,766,760.69	46,892,334.00	(324,455.00)	-0.7%
2) Federal Revenue		8100-8299	3,404,915.82	5,588,143.16	735,391.25	4,462,272.27	(1,125,870.89)	-20.1%
3) Other State Revenue		8300-8599	6,644,395.17	7,852,382.07	2,674,590.28	7,914,713.07	62,331.00	0.8%
4) Other Local Revenue		8600-8799	4,812,497.00	6,187,118.77	4,397,403.24	5,933,674.49	(253,444.28)	-4.1%
5) TOTAL, REVENUES			61,720,721.99	66,844,433.00	32,574,145.46	65,202,993.83		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	23,714,521.04	23,959,889.71	12,750,460.74	24,443,185.41	(483,295.70)	-2.0%
2) Classified Salaries		2000-2999	9,253,519.68	9,734,493.75	5,565,486.20	9,978,593.99	(244,100.24)	-2.5%
3) Employee Benefits		3000-3999	15,029,364.93	15,258,870.73	6,531,316.94	15,375,929.20	(117,058.47)	-0.8%
4) Books and Supplies		4000-4999	4,554,037.23	4,815,574.32	1,106,298.41	3,417,280.81	1,398,293.51	29.0%
5) Services and Other Operating Expenditures		5000-5999	4,725,528.09	6,259,697.47	2,583,936.39	5,527,005.15	732,692.32	11.7%
6) Capital Outlay		6000-6999	246,866.68	2,281,153.70	749,622.12	1,544,214.16	736,939.54	32.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,597,581.00	2,796,659.00	1,348,143.00	2,791,784.00	4,875.00	0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(133,912.00)	(92,458.37)	(78,402.84)	(92,458.37)	0.00	0.0%
9) TOTAL, EXPENDITURES			59,987,506.65	65,013,880.31	30,556,860.96	62,985,534.35		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,733,215.34	1,830,552.69	2,017,284.50	2,217,459.48		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,525,000.00	1,445,000.00	1,000,000.00	2,945,000.00	(1,500,000.00)	-103.8%
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			(1,525,000.00)	(1,445,000.00)	(1,000,000.00)	(2,945,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			208,215.34	385,552.69	1,017,284.50	(727,540.52)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,238,516.98	25,150,288.72		25,238,516.98	88,228.26	0.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,238,516.98	25,150,288.72		25,238,516.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,238,516.98	25,150,288.72		25,238,516.98		
2) Ending Balance, June 30 (E + F1e)			25,446,732.32	25,535,841.41		24,510,976.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	30,000.00	35,500.00		30,500.00		
Prepaid Items		9713	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,666,695.41	10,113,665.71		10,542,802.32		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	13,372,958.32	13,127,909.29		11,694,758.10		
Technology Update	0000	9760	1,000,000.00					
Textbook Adoption	0000	9760	1,000,000.00					
TK Expansion Plan Implementation	0000	9760	0.00					
Strategic Plan Implementation	0000	9760	2,000,000.00					
Economic Downturn/Declining Enrollment	0000	9760	9,372,958.32					
Economic Downturn/Declining Enrollment	0000	9760		7,627,909.29				
Strategic Plan Implementation	0000	9760		2,000,000.00				
Technology Update	0000	9760		1,000,000.00				
Textbook Adoption	0000	9760		1,000,000.00				
TK Expansion Plan Implementation	0000	9760		1,500,000.00				
Economic Downturn/Declining Enrollment	0000	9760				7,694,758.10		
Strategic Plan Implementation	0000	9760				2,000,000.00		
Technology Update	0000	9760				1,000,000.00		
Textbook Adoption	0000	9760				1,000,000.00		
TK Expansion Plan Implementation	0000	9760						
d) Assigned								
Other Assignments		9780	288,258.50	250,000.00		250,000.00		
Compensated Absences	0000	9780	50,000.00					
Site Donation Account	0000	9780	200,000.00					
Compensated Absences	0000	9780		50,000.00				
Site Donation Account	0000	9780		200,000.00				
Compensated Absences	0000	9780				50,000.00		
Site Donation Account	0000	9780				200,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,073,820.10	1,993,766.41		1,977,916.04		
Unassigned/Unappropriated Amount		9790	(.01)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	18,532,758.00	18,599,067.00	10,225,449.00	18,274,345.00	(324,722.00)	-1.7%
Education Protection Account State Aid - Current Year		8012	10,605,901.00	10,673,309.00	6,049,480.00	10,680,077.00	6,768.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	54,596.00	51,930.00	25,845.64	51,930.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	14,911,154.00	15,173,170.00	8,352,856.45	15,173,170.00	0.00	0.0%
Unsecured Roll Taxes		8042	495,402.00	552,974.00	547,945.27	552,974.00	0.00	0.0%
Prior Years' Taxes		8043	54,406.00	10,898.00	56,693.46	10,898.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Supplemental Taxes		8044	1,443,722.00	1,418,126.00	464,006.79	1,418,126.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,385,660.00	2,462,148.00	0.00	2,462,148.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			48,483,599.00	48,941,622.00	25,722,276.61	48,623,668.00	(317,954.00)	-0.6%
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	(2,956,652.00)	(3,149,687.00)	(1,513,632.00)	(3,156,455.00)	(6,768.00)	0.2%
Property Taxes Transfers		8097	1,331,967.00	1,424,854.00	558,116.08	1,425,121.00	267.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			46,858,914.00	47,216,789.00	24,766,760.69	46,892,334.00	(324,455.00)	-0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	975,469.00	979,788.00	(32,928.00)	1,059,504.00	79,716.00	8.1%
Special Education Discretionary Grants		8182	91,583.00	89,871.00	(38,838.00)	89,894.00	23.00	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	460,121.00	471,829.00	185,487.79	485,144.00	13,315.00	2.8%
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	86,311.00	99,583.00	58,128.52	99,583.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	7,844.00	7,844.00	5,883.00	7,844.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	61,174.00	61,174.00	25,706.31	147,399.32	86,225.32	141.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	52,000.00	230,351.00	53,482.00	213,926.00	(16,425.00)	-7.1%
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	1,670,413.82	3,647,703.16	478,469.63	2,358,977.95	(1,288,725.21)	-35.3%
TOTAL, FEDERAL REVENUE			3,404,915.82	5,588,143.16	735,391.25	4,462,272.27	(1,125,870.89)	-20.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	125,431.00	136,350.00	136,350.00	136,350.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	881,650.00	881,650.00	405,570.97	943,959.00	62,309.00	7.1%
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	190,765.17	190,765.17	(2,950.83)	190,765.17	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	4,000.00	4,000.00	1,700.00	4,000.00	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	5,442,549.00	6,639,616.90	2,133,920.14	6,639,638.90	22.00	0.0%
TOTAL, OTHER STATE REVENUE			6,644,395.17	7,852,382.07	2,674,590.28	7,914,713.07	62,331.00	0.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	60.00	1,408.00	159.00	99.00	165.0%
Interest		8660	200,000.00	433,000.00	338,008.24	573,000.00	140,000.00	32.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	912,320.00	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	53,873.00	53,873.00	New
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	2,022,800.00	3,051,739.77	1,456,684.00	2,543,615.49	(508,124.28)	-16.7%
Tuition		8710	371,118.00	404,106.00	173,440.00	404,106.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	2,218,579.00	2,298,213.00	1,515,543.00	2,358,921.00	60,708.00	2.6%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,812,497.00	6,187,118.77	4,397,403.24	5,933,674.49	(253,444.28)	-4.1%
TOTAL, REVENUES			61,720,721.99	66,844,433.00	32,574,145.46	65,202,993.83	(1,641,439.17)	-2.5%
CERTIFICATED SALARIES								

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Certificated Teachers' Salaries		1100	19,318,454.36	19,716,624.21	10,176,103.00	19,990,085.26	(273,461.05)	-1.4%
Certificated Pupil Support Salaries		1200	1,125,305.68	1,112,159.18	639,499.19	1,159,509.22	(47,350.04)	-4.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,117,452.00	2,981,397.32	1,834,232.14	3,144,355.09	(162,957.77)	-5.5%
Other Certificated Salaries		1900	153,309.00	149,709.00	100,626.41	149,235.84	473.16	0.3%
TOTAL, CERTIFICATED SALARIES			23,714,521.04	23,959,889.71	12,750,460.74	24,443,185.41	(483,295.70)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,856,187.58	3,150,489.19	1,729,981.48	3,161,430.06	(10,940.87)	-0.3%
Classified Support Salaries		2200	3,063,712.08	3,143,375.29	1,797,578.04	3,257,521.69	(114,146.40)	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	840,086.88	859,929.32	530,323.02	858,514.03	1,415.29	0.2%
Clerical, Technical and Office Salaries		2400	2,254,045.67	2,256,874.41	1,307,166.09	2,374,173.78	(117,299.37)	-5.2%
Other Classified Salaries		2900	239,487.47	323,825.54	200,437.57	326,954.43	(3,128.89)	-1.0%
TOTAL, CLASSIFIED SALARIES			9,253,519.68	9,734,493.75	5,565,486.20	9,978,593.99	(244,100.24)	-2.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,815,937.31	6,740,511.83	2,351,229.44	6,782,449.54	(41,937.71)	-0.6%
PERS		3201-3202	2,179,935.39	2,365,763.97	1,333,181.22	2,406,997.25	(41,233.28)	-1.7%
OASDI/Medicare/Alternative		3301-3302	1,071,623.38	992,966.04	570,737.16	1,026,412.94	(33,446.90)	-3.4%
Health and Welfare Benefits		3401-3402	3,520,836.10	3,703,945.36	1,851,022.92	3,692,557.54	11,387.82	0.3%
Unemployment Insurance		3501-3502	15,888.21	17,082.21	8,696.69	17,355.52	(273.31)	-1.6%
Workers' Compensation		3601-3602	345,280.54	363,823.28	201,300.73	369,782.64	(5,959.36)	-1.6%
OPEB, Allocated		3701-3702	1,044,651.80	1,035,542.24	193,661.58	1,038,597.45	(3,055.21)	-0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,212.20	39,235.80	21,487.20	41,776.32	(2,540.52)	-6.5%
TOTAL, EMPLOYEE BENEFITS			15,029,364.93	15,258,870.73	6,531,316.94	15,375,929.20	(117,058.47)	-0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	170,000.00	105,023.00	82,578.00	105,023.00	0.00	0.0%
Books and Other Reference Materials		4200	56,000.00	99,786.90	59,669.25	77,823.90	21,963.00	22.0%
Materials and Supplies		4300	3,941,044.93	4,157,285.84	806,779.14	2,970,688.48	1,186,597.36	28.5%
Noncapitalized Equipment		4400	386,992.30	453,478.58	157,272.02	263,745.43	189,733.15	41.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,554,037.23	4,815,574.32	1,106,298.41	3,417,280.81	1,398,293.51	29.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	531,229.00	380,598.44	201,731.73	451,751.30	(71,152.86)	-18.7%
Travel and Conferences		5200	218,721.76	298,494.37	172,289.34	321,278.75	(22,784.38)	-7.6%
Dues and Memberships		5300	34,800.00	35,748.88	25,560.13	35,917.88	(169.00)	-0.5%
Insurance		5400-5450	536,416.49	544,902.25	527,993.43	533,902.25	11,000.00	2.0%
Operations and Housekeeping Services		5500	1,086,876.00	1,125,134.50	508,580.39	1,122,491.50	2,643.00	0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	355,400.00	355,316.39	199,320.75	375,616.39	(20,300.00)	-5.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,987,782.00)	(2,000,803.00)	(1,018,233.85)	(2,021,418.00)	20,615.00	-1.0%
Professional/Consulting Services and Operating Expenditures		5800	3,721,583.61	5,230,614.62	1,867,426.48	4,417,109.63	813,504.99	15.6%
Communications		5900	228,283.23	289,691.02	99,267.99	290,355.45	(664.43)	-0.2%

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TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,725,528.09	6,259,697.47	2,583,936.39	5,527,005.15	732,692.32	11.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	954,700.00	40,801.00	244,335.12	710,364.88	74.4%
Buildings and Improvements of Buildings		6200	0.00	668,120.00	166,379.99	673,120.00	(5,000.00)	-0.7%
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	116,866.68	498,433.70	456,959.86	490,025.89	8,407.81	1.7%
Equipment Replacement		6500	130,000.00	159,900.00	85,481.27	136,733.15	23,166.85	14.5%
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			246,866.68	2,281,153.70	749,622.12	1,544,214.16	736,939.54	32.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	274,699.00	274,699.00	167,813.00	336,293.00	(61,594.00)	-22.4%
Payments to County Offices		7142	2,322,882.00	2,521,960.00	1,180,330.00	2,455,491.00	66,469.00	2.6%
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)			2,597,581.00	2,796,659.00	1,348,143.00	2,791,784.00	4,875.00	0.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(133,912.00)	(92,458.37)	(78,402.84)	(92,458.37)	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(133,912.00)	(92,458.37)	(78,402.84)	(92,458.37)	0.00	0.0%
TOTAL, EXPENDITURES			59,987,506.65	65,013,880.31	30,556,860.96	62,985,534.35	2,028,345.96	3.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,525,000.00	1,445,000.00	1,000,000.00	2,945,000.00	(1,500,000.00)	-103.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,525,000.00	1,445,000.00	1,000,000.00	2,945,000.00	(1,500,000.00)	-103.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,525,000.00)	(1,445,000.00)	(1,000,000.00)	(2,945,000.00)	1,500,000.00	-103.8%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	1,699,867.36
6230	California Clean Energy Jobs Act	16,944.04
6266	Educator Effectiveness, FY 2021-22	410,508.90
6300	Lottery: Instructional Materials	631,973.31
6331	CA Community Schools Partnership Act - Planning Grant	94,500.00
6547	Special Education Early Intervention Preschool Grant	285,054.21
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,307,456.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	583,119.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	559,229.00
7415	Classified School Employee Summer Assistance Program	26,089.39
7435	Learning Recovery Emergency Block Grant	3,301,590.29
9010	Other Restricted Local	626,470.82
Total, Restricted Balance		10,542,802.32

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	9,013,352.00	9,415,567.00	3,904,569.42	9,394,676.00	(20,891.00)	-0.2%
2) Federal Revenue		8100-8299	0.00	131,562.63	0.00	131,562.63	0.00	0.0%
3) Other State Revenue		8300-8599	808,513.00	776,400.00	175,523.26	796,241.00	19,841.00	2.6%
4) Other Local Revenue		8600-8799	431,507.00	601,579.62	354,657.17	440,462.22	(161,117.40)	-26.8%
5) TOTAL, REVENUES			10,253,372.00	10,925,109.25	4,434,749.85	10,762,941.85		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,079,111.01	4,028,513.84	2,117,090.79	4,208,048.44	(179,534.60)	-4.5%
2) Classified Salaries		2000-2999	636,872.44	635,667.42	371,721.93	696,899.59	(61,232.17)	-9.6%
3) Employee Benefits		3000-3999	2,134,985.98	2,033,932.61	832,410.53	2,100,048.41	(66,115.80)	-3.3%
4) Books and Supplies		4000-4999	618,264.61	1,073,510.85	351,700.74	870,734.27	202,776.58	18.9%
5) Services and Other Operating Expenditures		5000-5999	2,450,234.19	2,927,263.06	1,571,771.87	3,079,158.01	(151,894.95)	-5.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,919,468.23	10,698,887.78	5,244,695.86	10,954,888.72		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			333,903.77	226,221.47	(809,946.01)	(191,946.87)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			333,903.77	226,221.47	(809,946.01)	(191,946.87)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,502,069.59	4,502,069.59		4,502,069.59	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)			4,502,069.59	4,502,069.59		4,502,069.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,502,069.59	4,502,069.59		4,502,069.59		
2) Ending Balance, June 30 (E + F1e)			4,835,973.36	4,728,291.06		4,310,122.72		
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	1,552,328.19	1,047,339.16		1,041,555.56		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,283,645.17	3,680,951.90		3,268,567.16		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,492,989.00	3,653,346.00	1,544,235.42	3,618,999.00	(34,347.00)	-0.9%
Education Protection Account State Aid - Current Year		8012	2,563,711.00	2,612,534.00	1,263,166.00	2,619,222.00	6,688.00	0.3%
State Aid - Prior Years		8019	0.00	0.00	(416,464.00)	0.00	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	2,956,652.00	3,149,687.00	1,513,632.00	3,156,455.00	6,768.00	0.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,013,352.00	9,415,567.00	3,904,569.42	9,394,676.00	(20,891.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	131,562.63	0.00	131,562.63	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	131,562.63	0.00	131,562.63	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 STATE REVENUE								
Other State Apportionments								
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	31,028.00	34,585.00	34,585.00	34,585.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	159,740.00	159,740.00	82,071.26	179,577.00	19,837.00	12.4%
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%
Drug/Alcohol/Tobacco Funds	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%
Career Technical Education Incentive Grant Program	6387	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%
All Other State Revenue	All Other	8590	617,745.00	582,075.00	58,867.00	582,079.00	4.00	0.0%
TOTAL, OTHER STATE REVENUE			808,513.00	776,400.00	175,523.26	796,241.00	19,841.00	2.6%
OTHER LOCAL REVENUE								
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	40,000.00	75,000.00	51,192.03	100,000.00	25,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	150,017.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	391,507.00	526,579.62	153,448.14	340,462.22	(186,117.40)	-35.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			431,507.00	601,579.62	354,657.17	440,462.22	(161,117.40)	-26.8%
TOTAL, REVENUES			10,253,372.00	10,925,109.25	4,434,749.85	10,762,941.85		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,330,305.83	3,278,952.35	1,686,997.25	3,427,844.84	(148,892.49)	-4.5%
Certificated Pupil Support Salaries		1200	289,989.64	282,684.46	167,773.27	293,685.92	(11,001.46)	-3.9%
Certificated Supervisors' and Administrators' Salaries		1300	400,606.32	409,460.20	248,895.25	429,681.95	(20,221.75)	-4.9%
Other Certificated Salaries		1900	58,209.22	57,416.83	13,425.02	56,835.73	581.10	1.0%
TOTAL, CERTIFICATED SALARIES			4,079,111.01	4,028,513.84	2,117,090.79	4,208,048.44	(179,534.60)	-4.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	46,243.01	50,865.32	23,604.37	67,465.47	(16,600.15)	-32.6%
Classified Support Salaries		2200	312,004.76	312,193.86	172,028.44	320,081.66	(7,887.80)	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	262,140.97	257,936.01	152,078.64	271,205.92	(13,269.91)	-5.1%
Other Classified Salaries		2900	16,483.70	14,672.23	24,010.48	38,146.54	(23,474.31)	-160.0%
TOTAL, CLASSIFIED SALARIES			636,872.44	635,667.42	371,721.93	696,899.59	(61,232.17)	-9.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,132,551.36	1,130,862.34	401,520.93	1,165,643.78	(34,781.44)	-3.1%
PERS		3201-3202	145,266.40	150,834.24	86,545.44	167,712.18	(16,877.94)	-11.2%
OASDI/Medicare/Alternative		3301-3302	71,753.67	101,390.23	55,243.30	108,489.45	(7,099.22)	-7.0%
Health and Welfare Benefits		3401-3402	540,259.10	510,915.42	259,440.62	515,149.12	(4,233.70)	-0.8%
Unemployment Insurance		3501-3502	2,237.71	2,154.95	1,169.82	2,276.78	(121.83)	-5.7%
Workers' Compensation		3601-3602	57,002.04	49,712.91	27,074.98	52,543.76	(2,830.85)	-5.7%
OPEB, Allocated		3701-3702	183,597.20	85,717.12	268.92	85,717.12	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	2,318.50	2,345.40	1,146.52	2,516.22	(170.82)	-7.3%
TOTAL, EMPLOYEE BENEFITS			2,134,985.98	2,033,932.61	832,410.53	2,100,048.41	(66,115.80)	-3.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	56,340.00	171,528.00	196,874.47	186,528.00	(15,000.00)	-8.7%
Books and Other Reference Materials		4200	1,000.00	1,000.00	299.55	1,109.30	(109.30)	-10.9%
Materials and Supplies		4300	545,070.00	842,744.64	125,250.02	623,443.76	219,300.88	26.0%
Noncapitalized Equipment		4400	15,854.61	58,238.21	29,276.70	59,653.21	(1,415.00)	-2.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			618,264.61	1,073,510.85	351,700.74	870,734.27	202,776.58	18.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	82,260.00	24,738.25	82,260.00	0.00	0.0%
Travel and Conferences		5200	2,260.32	92,845.59	4,183.97	92,845.59	0.00	0.0%
Dues and Memberships		5300	0.00	5,700.00	25,428.59	7,160.00	(1,460.00)	-25.6%
Insurance		5400-5450	177,623.40	90,388.50	90,397.50	90,388.50	0.00	0.0%
Operations and Housekeeping Services		5500	225,500.00	248,981.66	81,074.67	256,067.62	(7,085.96)	-2.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,400.00	24,480.00	10,847.61	24,480.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs - Interfund		5750	1,960,082.00	1,973,103.00	1,016,118.33	1,993,718.00	(20,615.00)	-1.0%
Professional/Consulting Services and Operating Expenditures		5800	73,317.30	387,002.23	307,938.14	509,736.17	(122,733.94)	-31.7%
Communications		5900	1,051.17	22,502.08	11,044.81	22,502.13	(.05)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,450,234.19	2,927,263.06	1,571,771.87	3,079,158.01	(151,894.95)	-5.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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			9,919,468.23	10,698,887.78	5,244,695.86	10,954,888.72		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Projected Totals
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	3,252.17
6230	California Clean Energy Jobs Act	5,879.00
6300	Lottery: Instructional Materials	58,555.11
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	443,365.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	101,619.00
7311	Classified School Employee Professional Development Block Grant	232.09
7388	SB 117 COVID-19 LEA Response Funds	8,783.00
7412	A-G Access/Success Grant	7,968.73
7413	A-G Learning Loss Mitigation Grant	17,191.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	417.17
7435	Learning Recovery Emergency Block Grant	394,293.29
Total, Restricted Balance		1,041,555.56

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	283,796.08	367,832.08	405,759.00	431,792.08	63,960.00	17.4%
4) Other Local Revenue		8600-8799	1,000.00	2,500.00	9,147.79	4,000.00	1,500.00	60.0%
5) TOTAL, REVENUES			284,796.08	370,332.08	414,906.79	435,792.08		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,811.52	7,738.56	4,737.74	8,121.94	(383.38)	-5.0%
2) Classified Salaries		2000-2999	179,662.05	180,143.89	103,068.11	205,564.83	(25,420.94)	-14.1%
3) Employee Benefits		3000-3999	75,941.21	77,050.94	41,313.17	83,712.68	(6,661.74)	-8.6%
4) Books and Supplies		4000-4999	9,481.93	9,481.93	6,366.25	50,951.52	(41,469.59)	-437.4%
5) Services and Other Operating Expenditures		5000-5999	2,000.00	2,072.96	2,988.58	6,572.96	(4,500.00)	-217.1%
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	9,899.37	9,899.37	6,157.02	9,899.37	0.00	0.0%
9) TOTAL, EXPENDITURES			284,796.08	286,387.65	164,630.87	364,823.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	83,944.43	250,275.92	70,968.78		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	83,944.43	250,275.92	70,968.78		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,909.07	18,034.34		1,909.07	(16,125.27)	-89.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,909.07	18,034.34		1,909.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,909.07	18,034.34		1,909.07		
2) Ending Balance, June 30 (E + F1e)			1,909.07	101,978.77		72,877.85		
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	98,569.70		67,968.78		
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	1,909.07	3,409.07		4,909.07		
FEDERAL REVENUE								
Child Nutrition Programs		8220	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%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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%
State Preschool	6105	8590	258,004.00	342,040.00	405,759.00	406,000.00	63,960.00	18.7%
All Other State Revenue	All Other	8590	25,792.08	25,792.08	0.00	25,792.08	0.00	0.0%
TOTAL, OTHER STATE REVENUE			283,796.08	367,832.08	405,759.00	431,792.08	63,960.00	17.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	2,500.00	3,460.79	4,000.00	1,500.00	60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	5,687.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	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%
All Other Fees and Contracts		8689	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			1,000.00	2,500.00	9,147.79	4,000.00	1,500.00	60.0%
TOTAL, REVENUES			284,796.08	370,332.08	414,906.79	435,792.08		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,811.52	7,738.56	4,737.74	8,121.94	(383.38)	-5.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,811.52	7,738.56	4,737.74	8,121.94	(383.38)	-5.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	167,567.73	168,049.57	95,826.19	192,171.20	(24,121.63)	-14.4%
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	12,094.32	12,094.32	7,241.92	13,393.63	(1,299.31)	-10.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			179,662.05	180,143.89	103,068.11	205,564.83	(25,420.94)	-14.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,478.08	1,478.08	904.94	1,551.29	(73.21)	-5.0%
PERS		3201-3202	31,738.13	32,649.08	17,959.20	37,477.27	(4,828.19)	-14.8%
OASDI/Medicare/Alternative		3301-3302	11,063.59	10,886.67	6,282.71	12,427.97	(1,541.30)	-14.2%
Health and Welfare Benefits		3401-3402	28,611.40	28,558.60	14,279.33	28,558.63	(.03)	0.0%
Unemployment Insurance		3501-3502	83.90	82.80	48.44	92.75	(9.95)	-12.0%
Workers' Compensation		3601-3602	1,841.11	1,900.76	1,119.19	2,135.41	(234.65)	-12.3%
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	1,125.00	1,494.95	719.36	1,469.36	25.59	1.7%
TOTAL, EMPLOYEE BENEFITS			75,941.21	77,050.94	41,313.17	83,712.68	(6,661.74)	-8.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,000.00	1,000.00	0.00	7,125.27	(6,125.27)	-612.5%
Materials and Supplies		4300	6,814.90	6,814.90	6,366.25	42,159.22	(35,344.32)	-518.6%
Noncapitalized Equipment		4400	1,667.03	1,667.03	0.00	1,667.03	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,481.93	9,481.93	6,366.25	50,951.52	(41,469.59)	-437.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	54.96	32.06	54.96	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	2,112.37	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,000.00	2,000.00	833.65	6,500.00	(4,500.00)	-225.0%
Communications		5900	0.00	18.00	10.50	18.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,000.00	2,072.96	2,988.58	6,572.96	(4,500.00)	-217.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								

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)
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	9,899.37	9,899.37	6,157.02	9,899.37	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,899.37	9,899.37	6,157.02	9,899.37	0.00	0.0%
TOTAL, EXPENDITURES			284,796.08	286,387.65	164,630.87	364,823.30		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(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
6105	Child Development: California State Preschool Program	63,960.00
6127	Child Development: California State Preschool Program QRIS Block Grant RFA	4,008.78
Total, Restricted Balance		67,968.78

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,263,099.00	2,121,194.71	707,347.81	2,125,411.82	4,217.11	0.2%
3) Other State Revenue		8300-8599	1,825,000.00	2,249,712.53	1,155,834.07	2,663,432.09	413,719.56	18.4%
4) Other Local Revenue		8600-8799	39,500.00	58,184.62	136,566.11	74,000.00	15,815.38	27.2%
5) TOTAL, REVENUES			4,127,599.00	4,429,091.86	1,999,747.99	4,862,843.91		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,117,140.39	1,333,048.24	729,651.98	1,392,113.96	(59,065.72)	-4.4%
3) Employee Benefits		3000-3999	407,767.67	504,464.76	262,624.33	516,953.72	(12,488.96)	-2.5%
4) Books and Supplies		4000-4999	1,665,099.00	2,243,091.86	935,264.05	2,281,296.49	(38,204.63)	-1.7%
5) Services and Other Operating Expenditures		5000-5999	160,500.00	179,450.00	72,118.28	142,650.00	36,800.00	20.5%
6) Capital Outlay		6000-6999	180,000.00	265,000.00	182,398.86	185,000.00	80,000.00	30.2%
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	124,012.63	82,559.00	72,245.82	82,559.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,654,519.69	4,607,613.86	2,254,303.32	4,600,573.17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			473,079.31	(178,522.00)	(254,555.33)	262,270.74		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			473,079.31	(178,522.00)	(254,555.33)	262,270.74		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,223,992.24	3,223,992.24		3,223,992.24	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)			3,223,992.24	3,223,992.24		3,223,992.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,223,992.24	3,223,992.24		3,223,992.24		
2) Ending Balance, June 30 (E + F1e)			3,697,071.55	3,045,470.24		3,486,262.98		
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	3,671,149.98	3,031,048.67		3,471,841.41		
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	25,921.57	14,421.57		14,421.57		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	2,263,099.00	2,121,194.71	707,347.81	2,125,411.82	4,217.11	0.2%
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			2,263,099.00	2,121,194.71	707,347.81	2,125,411.82	4,217.11	0.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,825,000.00	2,249,712.53	1,155,834.07	2,663,432.09	413,719.56	18.4%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,825,000.00	2,249,712.53	1,155,834.07	2,663,432.09	413,719.56	18.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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	24,500.00	43,000.00	33,333.83	58,000.00	15,000.00	34.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	87,658.00	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	15,000.00	15,184.62	15,574.28	16,000.00	815.38	5.4%
TOTAL, OTHER LOCAL REVENUE			39,500.00	58,184.62	136,566.11	74,000.00	15,815.38	27.2%
TOTAL, REVENUES			4,127,599.00	4,429,091.86	1,999,747.99	4,862,843.91		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	932,562.19	1,084,002.83	590,560.31	1,128,521.83	(44,519.00)	-4.1%
Classified Supervisors' and Administrators' Salaries		2300	122,869.08	186,196.10	104,233.29	195,506.69	(9,310.59)	-5.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	61,709.12	62,849.31	34,858.38	68,085.44	(5,236.13)	-8.3%
TOTAL, CLASSIFIED SALARIES			1,117,140.39	1,333,048.24	729,651.98	1,392,113.96	(59,065.72)	-4.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	231,447.28	296,219.67	157,531.95	310,921.88	(14,702.21)	-5.0%
OASDI/Medicare/Alternative		3301-3302	76,990.17	94,889.99	50,432.25	99,519.42	(4,629.43)	-4.9%
Health and Welfare Benefits		3401-3402	75,067.30	86,918.07	40,591.11	79,694.81	7,223.26	8.3%
Unemployment Insurance		3501-3502	547.96	654.61	359.72	686.21	(31.60)	-4.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	12,023.26	15,066.37	8,324.46	15,804.06	(737.69)	-4.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,691.70	10,716.05	5,384.84	10,327.34	388.71	3.6%
TOTAL, EMPLOYEE BENEFITS			407,767.67	504,464.76	262,624.33	516,953.72	(12,488.96)	-2.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	181,000.00	196,184.62	94,670.24	305,356.62	(109,172.00)	-55.6%
Noncapitalized Equipment		4400	45,000.00	45,000.00	48,990.71	82,000.00	(37,000.00)	-82.2%
Food		4700	1,439,099.00	2,001,907.24	791,603.10	1,893,939.87	107,967.37	5.4%
TOTAL, BOOKS AND SUPPLIES			1,665,099.00	2,243,091.86	935,264.05	2,281,296.49	(38,204.63)	-1.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,600.00	5,600.00	6,763.25	11,600.00	(6,000.00)	-107.1%
Dues and Memberships		5300	1,000.00	1,000.00	1,340.69	1,500.00	(500.00)	-50.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	1,500.00	159.60	1,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	85,500.00	82,500.00	13,563.09	39,200.00	43,300.00	52.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,700.00	2,700.00	391.05	2,700.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	65,100.00	85,100.00	49,350.60	85,100.00	0.00	0.0%
Communications		5900	600.00	1,050.00	550.00	1,050.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			160,500.00	179,450.00	72,118.28	142,650.00	36,800.00	20.5%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	90,000.00	34,786.88	35,000.00	55,000.00	61.1%
Equipment Replacement		6500	130,000.00	175,000.00	147,611.98	150,000.00	25,000.00	14.3%
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			180,000.00	265,000.00	182,398.86	185,000.00	80,000.00	30.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	124,012.63	82,559.00	72,245.82	82,559.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			124,012.63	82,559.00	72,245.82	82,559.00	0.00	0.0%
TOTAL, EXPENDITURES			3,654,519.69	4,607,613.86	2,254,303.32	4,600,573.17		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

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)
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,343,678.69
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	128,162.72
Total, Restricted Balance		3,471,841.41

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	61,000.00	101,000.00	282,528.34	136,000.00	35,000.00	34.7%
5) TOTAL, REVENUES			61,000.00	101,000.00	282,528.34	136,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	7,358.46	7,358.46	(7,358.46)	New
3) Employee Benefits		3000-3999	0.00	0.00	195.51	195.51	(195.51)	New
4) Books and Supplies		4000-4999	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	921,000.00	921,000.00	10,290.00	168,900.00	752,100.00	81.7%
6) Capital Outlay		6000-6999	599,000.00	599,000.00	497,778.00	705,500.00	(106,500.00)	-17.8%
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			1,560,000.00	1,560,000.00	515,621.97	921,953.97		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,499,000.00)	(1,459,000.00)	(233,093.63)	(785,953.97)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,525,000.00	445,000.00	0.00	445,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,525,000.00	445,000.00	0.00	445,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,000.00	(1,014,000.00)	(233,093.63)	(340,953.97)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,542,499.31	6,542,499.31		6,542,499.31	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)			6,542,499.31	6,542,499.31		6,542,499.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,542,499.31	6,542,499.31		6,542,499.31		
2) Ending Balance, June 30 (E + F1e)			6,568,499.31	5,528,499.31		6,201,545.34		
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	6,568,499.31	5,528,499.31		6,201,545.34		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	61,000.00	101,000.00	69,071.34	136,000.00	35,000.00	34.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	213,457.00	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			61,000.00	101,000.00	282,528.34	136,000.00	35,000.00	34.7%
TOTAL, REVENUES			61,000.00	101,000.00	282,528.34	136,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	7,358.46	7,358.46	(7,358.46)	New
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	7,358.46	7,358.46	(7,358.46)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	106.70	106.70	(106.70)	New
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	3.68	3.68	(3.68)	New
Workers' Compensation		3601-3602	0.00	0.00	85.13	85.13	(85.13)	New
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	195.51	195.51	(195.51)	New
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Noncapitalized Equipment		4400	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, BOOKS AND SUPPLIES			40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	921,000.00	921,000.00	10,290.00	168,900.00	752,100.00	81.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			921,000.00	921,000.00	10,290.00	168,900.00	752,100.00	81.7%
CAPITAL OUTLAY								
Land Improvements		6170	400,000.00	400,000.00	406,196.09	506,500.00	(106,500.00)	-26.6%
Buildings and Improvements of Buildings		6200	0.00	0.00	15,600.00	0.00	0.00	0.0%
Equipment		6400	199,000.00	199,000.00	0.00	199,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	75,981.91	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			599,000.00	599,000.00	497,778.00	705,500.00	(106,500.00)	-17.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,560,000.00	1,560,000.00	515,621.97	921,953.97		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,525,000.00	445,000.00	0.00	445,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,525,000.00	445,000.00	0.00	445,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,525,000.00	445,000.00	0.00	445,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75.00	75.00	260.65	75.00	0.00	0.0%
5) TOTAL, REVENUES			75.00	75.00	260.65	75.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75.00	75.00	260.65	75.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75.00	75.00	260.65	75.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,679.63	5,679.63		5,679.63	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)			5,679.63	5,679.63		5,679.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,679.63	5,679.63		5,679.63		
2) Ending Balance, June 30 (E + F1e)			5,754.63	5,754.63		5,754.63		
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	5,754.63	5,754.63		5,754.63		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	75.00	75.00	66.65	75.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	194.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75.00	75.00	260.65	75.00	0.00	0.0%
TOTAL, REVENUES			75.00	75.00	260.65	75.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	119,000.00	104,000.00	383,132.99	104,000.00	0.00	0.0%
5) TOTAL, REVENUES			119,000.00	104,000.00	383,132.99	104,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	6,495,600.00	8,430,396.12	3,378,916.75	8,430,396.12	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			6,495,600.00	8,430,396.12	3,378,916.75	8,430,396.12		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,376,600.00)	(8,326,396.12)	(2,995,783.76)	(8,326,396.12)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	1,000,000.00	0.00	1,000,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,376,600.00)	(7,326,396.12)	(2,995,783.76)	(7,326,396.12)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,316,018.21	8,316,018.21		8,316,018.21	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)			8,316,018.21	8,316,018.21		8,316,018.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,316,018.21	8,316,018.21		8,316,018.21		
2) Ending Balance, June 30 (E + F1e)			2,939,418.21	989,622.09		989,622.09		
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	2,838,847.46	939,051.34		939,051.34		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	100,570.75	50,570.75		50,570.75		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	119,000.00	104,000.00	88,800.99	104,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	294,332.00	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			119,000.00	104,000.00	383,132.99	104,000.00	0.00	0.0%
TOTAL, REVENUES			119,000.00	104,000.00	383,132.99	104,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	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)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	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%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,495,600.00	8,430,396.12	3,378,916.75	8,430,396.12	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			6,495,600.00	8,430,396.12	3,378,916.75	8,430,396.12	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

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 Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,495,600.00	8,430,396.12	3,378,916.75	8,430,396.12		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,000,000.00	1,000,000.00	0.00	1,000,000.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	939,051.34
Total, Restricted Balance		939,051.34

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	413,000.00	348,000.00	329,030.28	348,000.00	0.00	0.0%
5) TOTAL, REVENUES			413,000.00	348,000.00	329,030.28	348,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	2,337.50	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			35,000.00	35,000.00	2,337.50	35,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			378,000.00	313,000.00	326,692.78	313,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,000,000.00)	(1,000,000.00)	0.00	(1,000,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(622,000.00)	(687,000.00)	326,692.78	(687,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,335,934.94	1,335,934.94		1,335,934.94	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)			1,335,934.94	1,335,934.94		1,335,934.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,335,934.94	1,335,934.94		1,335,934.94		
2) Ending Balance, June 30 (E + F1e)			713,934.94	648,934.94		648,934.94		
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	708,503.18	643,503.18		643,503.18		
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	5,431.76	5,431.76		5,431.76		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,000.00	28,000.00	17,059.59	28,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	44,058.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	400,000.00	320,000.00	267,912.69	320,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			413,000.00	348,000.00	329,030.28	348,000.00	0.00	0.0%
TOTAL, REVENUES			413,000.00	348,000.00	329,030.28	348,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	2,337.50	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	2,337.50	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

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 Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			35,000.00	35,000.00	2,337.50	35,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,000,000.00)	(1,000,000.00)	0.00	(1,000,000.00)		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	643,503.18
Total, Restricted Balance		643,503.18

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,700.00	1,700.00	7,760.28	12,500.00	10,800.00	635.3%
5) TOTAL, REVENUES			1,700.00	1,700.00	7,760.28	12,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	4,750.00	6,000.00	(6,000.00)	New
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	4,750.00	6,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,700.00	1,700.00	3,010.28	6,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,000,000.00	1,000,000.00	2,500,000.00	1,500,000.00	150.0%
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	1,000,000.00	1,000,000.00	2,500,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,700.00	1,001,700.00	1,003,010.28	2,506,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,077,343.07	3,077,343.07		3,077,343.07	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)			3,077,343.07	3,077,343.07		3,077,343.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,077,343.07	3,077,343.07		3,077,343.07		
2) Ending Balance, June 30 (E + F1e)			3,079,043.07	4,079,043.07		5,583,843.07		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	3,079,043.07	4,079,043.07		5,583,843.07		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,700.00	1,700.00	5,164.28	12,500.00	10,800.00	635.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	2,596.00	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			1,700.00	1,700.00	7,760.28	12,500.00	10,800.00	635.3%
TOTAL, REVENUES			1,700.00	1,700.00	7,760.28	12,500.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	4,750.00	6,000.00	(6,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	4,750.00	6,000.00	(6,000.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	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%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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	4,750.00	6,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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	1,000,000.00	1,000,000.00	2,500,000.00	1,500,000.00	150.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,000,000.00	1,000,000.00	2,500,000.00	1,500,000.00	150.0%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	1,000,000.00	1,000,000.00	2,500,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	9,720.50	19,479.00	19,479.00	New
4) Other Local Revenue		8600-8799	28,500.00	66,526.11	1,638,926.39	2,787,246.11	2,720,720.00	4,089.7%
5) TOTAL, REVENUES			28,500.00	66,526.11	1,648,646.89	2,806,725.11		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	334,415.00	1,010,278.14	2,507,570.00	(2,173,155.00)	-649.8%
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	334,415.00	1,010,278.14	2,507,570.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,500.00	(267,888.89)	638,368.75	299,155.11		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	336,816.95	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	336,816.95	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,500.00	(267,888.89)	975,185.70	299,155.11		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,464,315.60	3,464,315.60		3,464,315.60	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)			3,464,315.60	3,464,315.60		3,464,315.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,464,315.60	3,464,315.60		3,464,315.60		
2) Ending Balance, June 30 (E + F1e)			3,492,815.60	3,196,426.71		3,763,470.71		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,492,815.60	3,196,426.71		3,763,470.71		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	9,720.50	19,479.00	19,479.00	New
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	9,720.50	19,479.00	19,479.00	New
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	502.42	1,419,625.08	2,594,210.42	2,593,708.00	516,243.0%
Unsecured Roll		8612	0.00	13,115.85	40,070.82	52,147.85	39,032.00	297.6%
Prior Years' Taxes		8613	0.00	0.00	6,016.67	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	4,221.31	19,448.18	61,121.31	56,900.00	1,347.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	28,500.00	25,908.53	35,160.64	56,988.53	31,080.00	120.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	22,778.00	118,605.00	22,778.00	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			28,500.00	66,526.11	1,638,926.39	2,787,246.11	2,720,720.00	4,089.7%
TOTAL, REVENUES			28,500.00	66,526.11	1,648,646.89	2,806,725.11		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	255,000.00	365,000.00	1,145,000.00	(890,000.00)	-349.0%
Bond Interest and Other Service Charges		7434	0.00	79,415.00	645,278.14	1,362,570.00	(1,283,155.00)	-1,615.8%
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	334,415.00	1,010,278.14	2,507,570.00	(2,173,155.00)	-649.8%
TOTAL, EXPENDITURES			0.00	334,415.00	1,010,278.14	2,507,570.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	336,816.95	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	336,816.95	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	336,816.95	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,000.00	16,500.00	62,638.30	16,500.00	0.00	0.0%
5) TOTAL, REVENUES			9,000.00	16,500.00	62,638.30	16,500.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			9,000.00	16,500.00	62,638.30	16,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			9,000.00	16,500.00	62,638.30	16,500.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	44,653.07	44,653.07		44,653.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			44,653.07	44,653.07		44,653.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			44,653.07	44,653.07		44,653.07		
2) Ending Net Position, June 30 (E + F1e)			53,653.07	61,153.07		61,153.07		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	21,345.52	21,345.52		21,345.52		
c) Unrestricted Net Position		9790	32,307.55	39,807.55		39,807.55		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,000.00	16,500.00	7,465.30	16,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	58,755.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	(3,582.00)	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								
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			9,000.00	16,500.00	62,638.30	16,500.00	0.00	0.0%
TOTAL, REVENUES			9,000.00	16,500.00	62,638.30	16,500.00		
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - 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 EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	21,345.52
Total, Restricted Net Position		21,345.52

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,738,000.00	853,000.00	539,601.83	1,103,000.00	250,000.00	29.3%
5) TOTAL, REVENUES			1,738,000.00	853,000.00	539,601.83	1,103,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			1,738,000.00	853,000.00	539,601.83	1,103,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,738,000.00	853,000.00	539,601.83	1,103,000.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	8,817,519.75	8,817,519.75		8,817,519.75	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			8,817,519.75	8,817,519.75		8,817,519.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			8,817,519.75	8,817,519.75		8,817,519.75		
2) Ending Net Position, June 30 (E + F1e)			10,555,519.75	9,670,519.75		9,920,519.75		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	10,555,519.75	9,670,519.75		9,920,519.75		
OTHER LOCAL REVENUE								
Interest		8660	268,000.00	118,000.00	465,488.83	368,000.00	250,000.00	211.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	74,113.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,470,000.00	735,000.00	0.00	735,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,738,000.00	853,000.00	539,601.83	1,103,000.00	250,000.00	29.3%
TOTAL, REVENUES			1,738,000.00	853,000.00	539,601.83	1,103,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			27,424,744.00	25,967,690.61	24,874,669.31	25,826,143.31	24,833,069.87	24,921,619.36	32,342,976.74	29,557,475.11
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		929,587.00	929,587.00	4,771,124.00	1,526,997.00	1,673,255.00	4,771,124.00	1,673,255.00	1,544,085.00
Property Taxes	8020-8079		207,358.24	17,883.70	0.00	599,905.56	2,040,988.28	6,168,888.63	412,323.20	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	(635,446.00)	(388,689.00)	153,978.00	156,822.00	(242,181.00)	(132,293.65)
Federal Revenue	8100-8299		25,468.00	163,352.00	(240,215.00)	678,917.00	59,793.00	0.00	211,428.00	368,951.01
Other State Revenue	8300-8599		161,652.00	32,140.00	376,202.00	52,643.00	445,345.00	632,335.00	843,061.00	(32,489.77)
Other Local Revenue	8600-8799		296,185.00	0.00	1,091,378.00	916,021.00	546,411.00	689,868.00	825,400.00	308,989.70
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,620,250.24	1,142,962.70	5,363,043.00	3,385,794.56	4,919,770.28	12,419,037.63	3,723,286.20	2,057,242.29
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		437,418.10	380,114.00	2,266,197.00	2,254,203.00	2,282,778.00	2,323,564.00	2,806,185.00	2,309,766.11
Classified Salaries	2000-2999		579,847.48	747,596.00	792,950.00	800,241.00	807,014.00	791,482.00	1,046,355.00	825,769.26
Employee Benefits	3000-3999		260,613.40	321,331.00	1,163,686.00	1,140,769.00	1,146,611.00	1,148,770.00	1,349,537.00	1,268,936.29
Books and Supplies	4000-4999		127,515.47	189,277.00	254,824.00	199,247.00	96,424.00	124,260.00	114,751.00	108,811.69
Services	5000-5999		1,015,927.06	386,767.00	320,464.00	243,614.00	(164,407.00)	398,843.00	382,728.00	552,700.52
Capital Outlay	6000-6999		20,448.12	196,367.00	166,728.00	(161,458.00)	434,800.79	591.25	92,144.83	0.00
Other Outgo	7000-7499		1,372.00	127,952.00	338,162.00	199,946.00	196,676.00	223,670.00	181,963.00	200,000.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	1,000,000.00	0.00	0.00	0.00	1,500,000.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			2,443,141.63	2,349,404.00	5,303,011.00	5,676,562.00	4,799,896.79	5,011,180.25	5,973,663.83	6,765,983.87
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		0.00	0.00	(912,320.00)	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299		144,665.00	153,450.00	2,348,116.00	1,283,453.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	144,665.00	153,450.00	1,435,796.00	1,283,453.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		778,827.00	40,030.00	(11,115.00)	(14,241.00)	(9,488.00)	(13,500.00)	535,124.00	0.00
Due To Other Funds	9610		0.00	0.00	0.00	0.00	40,812.00	0.00	0.00	0.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		0.00	0.00	555,469.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	778,827.00	40,030.00	544,354.00	(14,241.00)	31,324.00	(13,500.00)	535,124.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(634,162.00)	113,420.00	891,442.00	1,297,694.00	(31,324.00)	13,500.00	(535,124.00)	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,457,053.39)	(1,093,021.30)	951,474.00	(993,073.44)	88,549.49	7,421,357.38	(2,785,501.63)	(4,708,741.58)
F. ENDING CASH (A + E)			25,967,690.61	24,874,669.31	25,826,143.31	24,833,069.87	24,921,619.36	32,342,976.74	29,557,475.11	24,848,733.53
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		24,848,733.53	25,055,036.06	29,594,852.10	26,742,652.89				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,673,464.05	1,765,590.92	1,544,085.00	4,152,268.03	0.00		28,954,422.00	28,954,422.00
Property Taxes	8020-8079	0.00	6,641,485.34	12,538.00	3,567,875.05	0.00		19,669,246.00	19,669,246.00
Miscellaneous Funds	8080-8099	(507,128.82)	(169,042.94)	475,670.35	(293,023.01)	(150,000.00)		(1,731,334.07)	(1,731,334.00)
Federal Revenue	8100-8299	322,704.90	509,715.76	0.00	1,612,157.35	750,000.00		4,462,272.02	4,462,272.27
Other State Revenue	8300-8599	88,395.10	517,883.56	5,111.93	4,292,434.00	500,000.00		7,914,712.82	7,914,713.07
Other Local Revenue	8600-8799	1,682,938.63	716,675.29	674,300.30	(1,914,492.43)	100,000.00		5,933,674.49	5,933,674.49
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		5,260,373.86	9,982,307.93	2,711,705.58	11,417,218.99	1,200,000.00	0.00	65,202,993.26	65,202,993.83
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,338,872.60	2,578,776.20	2,377,740.03	2,077,571.37	10,000.00		24,443,185.41	24,443,185.41
Classified Salaries	2000-2999	835,105.78	927,675.74	824,342.88	992,214.14	8,000.00		9,978,593.28	9,978,593.99
Employee Benefits	3000-3999	1,276,925.53	1,337,734.89	1,274,729.19	3,683,285.90	3,000.00		15,375,929.20	15,375,929.20
Books and Supplies	4000-4999	128,643.11	146,861.06	324,495.57	1,352,170.91	250,000.00		3,417,280.81	3,417,280.81
Services	5000-5999	274,524.31	251,444.00	562,597.12	1,271,802.81	30,000.00		5,527,004.82	5,527,005.15
Capital Outlay	6000-6999	0.00	0.00	0.00	794,592.04	0.00		1,544,214.03	1,544,214.16
Other Outgo	7000-7499	200,000.00	200,000.00	200,000.00	629,585.47	0.00		2,699,326.47	2,699,325.63
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	445,000.00	0.00		2,945,000.00	2,945,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		5,054,071.33	5,442,491.89	5,563,904.79	11,246,222.64	301,000.00	0.00	65,930,534.02	65,930,534.35
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00						(912,320.00)	
Accounts Receivable	9200-9299	0.00						3,929,684.00	
Due From Other Funds	9310	0.00						0.00	
Stores	9320	0.00						0.00	
Prepaid Expenditures	9330	0.00						0.00	
Other Current Assets	9340	0.00						0.00	
Lease Receivable	9380	0.00						0.00	
Deferred Outflows of Resources	9490	0.00						0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	3,017,364.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00						1,305,637.00	
Due To Other Funds	9610	0.00						40,812.00	
Current Loans	9640	0.00						0.00	
Unearned Revenues	9650	0.00						555,469.00	
Deferred Inflows of Resources	9690	0.00						0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,901,918.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	1,115,446.00	
E. NET INCREASE/DECREASE (B - C + D)		206,302.53	4,539,816.04	(2,852,199.21)	170,996.35	899,000.00	0.00	387,905.24	(727,540.52)
F. ENDING CASH (A + E)		25,055,036.06	29,594,852.10	26,742,652.89	26,913,649.24				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								27,812,649.24	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			26,913,649.24	26,913,649.24	26,913,649.24	26,913,649.24	26,913,649.24	26,913,649.24	26,913,649.24	26,913,649.24
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			26,913,649.24	26,913,649.24	26,913,649.24	26,913,649.24	26,913,649.24	26,913,649.24	26,913,649.24	26,913,649.24
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		26,913,649.24	26,913,649.24	26,913,649.24	26,913,649.24				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		26,913,649.24	26,913,649.24	26,913,649.24	26,913,649.24				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								26,913,649.24	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,821.71	3,821.71	3,784.50	3,851.49	29.78	1.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,821.71	3,821.71	3,784.50	3,851.49	29.78	1.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,821.71	3,821.71	3,784.50	3,851.49	29.78	1.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00				0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	736.75	736.75	736.22	736.22	(.53)	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	736.75	736.75	736.22	736.22	(.53)	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	736.75	736.75	736.22	736.22	(.53)	0.0%

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	76,885,423.07
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,956,878.13
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	26,900.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,324,079.04
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,945,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	404,106.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,700,085.04
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				67,228,459.90
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				4,442.18
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,134.11
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA

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

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

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

Second Interim
2023-24 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(2,021,418.00)	0.00	(92,458.37)				
Other Sources/Uses Detail					0.00	2,945,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,993,718.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	9,899.37	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	2,700.00	0.00	82,559.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					445,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,000,000.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	25,000.00	0.00						
Other Sources/Uses Detail					0.00	1,000,000.00		
Fund Reconciliation								

Second Interim
2023-24 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,500,000.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Second Interim
 2023-24 Projected Year Totals
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,021,418.00	(2,021,418.00)	92,458.37	(92,458.37)	3,945,000.00	3,945,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	3,851.49	3,851.49		
	Charter School	0.00	0.00		
	Total ADA	3,851.49	3,851.49	0.0%	Met
1st Subsequent Year (2024-25)	District Regular	3,723.84	3,799.00		
	Charter School	734.34	744.34		
	Total ADA	4,458.18	4,543.34	1.9%	Met
2nd Subsequent Year (2025-26)	District Regular	3,748.50	3,813.00		
	Charter School	734.34	744.34		
	Total ADA	4,482.84	4,557.34	1.7%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	3,987.00	3,987.00		
Charter School	778.00	778.00		
Total Enrollment	4,765.00	4,765.00	0.0%	Met
1st Subsequent Year (2024-25)				
District Regular	4,000.00	4,001.00		
Charter School	778.00	778.00		
Total Enrollment	4,778.00	4,779.00	0.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	4,015.00	4,015.00		
Charter School	783.00	783.00		
Total Enrollment	4,798.00	4,798.00	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment projections have not changed since first interim projections 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. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2020-21)			
District Regular	4,112	4,842	
Charter School		871	
Total ADA/Enrollment	4,112	5,713	72.0%
Second Prior Year (2021-22)			
District Regular	3,590	3,994	
Charter School		762	
Total ADA/Enrollment	3,590	4,756	75.5%
First Prior Year (2022-23)			
District Regular	3,667	3,922	
Charter School	710	756	
Total ADA/Enrollment	4,377	4,678	93.6%
Historical Average Ratio:			80.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			80.8%

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 AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2023-24)				
District Regular	3,785	3,987		
Charter School	0	778		
Total ADA/Enrollment	3,785	4,765	79.4%	Met
1st Subsequent Year (2024-25)				
District Regular	3,798	4,001		
Charter School	744	778		
Total ADA/Enrollment	4,542	4,779	95.0%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	3,812	4,015		
Charter School	744	783		
Total ADA/Enrollment	4,556	4,798	95.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

The enrollment ratio exceeds the standard because the charter school data was originally omitted.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2023-24)	48,941,622.00		
1st Subsequent Year (2024-25)	49,668,012.00	48,785,270.00	(1.8%)	Met
2nd Subsequent Year (2025-26)	51,687,431.00	50,397,662.00	(2.5%)	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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The change in projected funding in fiscal year 2025-26 from 1st Interim is attributed to a decrease in COLA as reported in the 2024-25 Governor's Budget Proposal.

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)	30,098,120.98	
Second Prior Year (2021-22)	31,224,827.06	35,175,456.10	88.8%
First Prior Year (2022-23)	33,638,086.50	37,667,176.35	89.3%
	Historical Average Ratio:		91.3%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.3% to 94.3%	88.3% to 94.3%	88.3% to 94.3%

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)	35,129,656.36		
1st Subsequent Year (2024-25)	36,131,251.46	41,366,538.94	87.3%	Not Met
2nd Subsequent Year (2025-26)	37,006,620.90	41,680,356.49	88.8%	Met

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

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

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

Explanation:
(required if NOT met)

The district has experienced added costs to supplies, services including utility costs. Over the last couple of years, the nation has a whole has experienced high rates of inflation which is impacting all of these categories.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2023-24)	5,588,143.16	4,462,272.27	-20.1%	Yes
1st Subsequent Year (2024-25)	1,708,954.00	3,213,668.53	88.0%	Yes
2nd Subsequent Year (2025-26)	1,708,954.00	1,924,943.32	12.6%	Yes

Explanation:
(required if Yes)

Current year change is to revise spend down of one-time revenues.

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

Current Year (2023-24)	7,852,382.07	7,914,713.07	.8%	No
1st Subsequent Year (2024-25)	7,738,757.14	7,345,185.56	-5.1%	Yes
2nd Subsequent Year (2025-26)	7,660,430.78	7,258,294.07	-5.2%	Yes

Explanation:
(required if Yes)

The district has adjusted future revenue for California Community Schools Partnership Act and future allocations of ELOP to remain flat.

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

Current Year (2023-24)	6,187,118.77	5,933,674.49	-4.1%	No
1st Subsequent Year (2024-25)	5,813,865.55	6,501,927.89	11.8%	Yes
2nd Subsequent Year (2025-26)	5,880,564.29	6,166,806.28	4.9%	No

Explanation:
(required if Yes)

Revenue from the bus grant has been removed in the 2nd subsequent year. It is recognized in 24-25 as both income and expense.

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

Current Year (2023-24)	4,815,574.32	3,417,280.81	-29.0%	Yes
1st Subsequent Year (2024-25)	4,838,161.76	3,768,256.52	-22.1%	Yes
2nd Subsequent Year (2025-26)	5,148,340.76	3,868,818.30	-24.9%	Yes

Explanation:
(required if Yes)

The district is spending down restricted funds. Adjustments were made to restricted programs such as ELOP to match the projected flat funding.

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

Current Year (2023-24)	6,259,697.47	5,527,005.15	-11.7%	Yes
1st Subsequent Year (2024-25)	5,995,870.73	6,442,190.86	7.4%	Yes
2nd Subsequent Year (2025-26)	5,572,767.11	5,853,564.05	5.0%	Yes

Explanation:
(required if Yes)

The district is spending down restricted funds. Adjustments were made to restricted programs such as ELOP to match the projected flat funding.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	19,627,644.00	18,310,659.83	-6.7%	Not Met
1st Subsequent Year (2024-25)	15,261,576.69	17,060,781.98	11.8%	Not Met
2nd Subsequent Year (2025-26)	15,249,949.07	15,350,043.67	.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	11,075,271.79	8,944,285.96	-19.2%	Not Met
1st Subsequent Year (2024-25)	10,834,032.49	10,210,447.38	-5.8%	Not Met
2nd Subsequent Year (2025-26)	10,721,107.87	9,722,382.35	-9.3%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Current year change is to revise spend down of one-time revenues.

Explanation:

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

The district has adjusted future revenue for California Community Schools Partnership Act and future allocations of ELOP to remain flat.

Explanation:

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

Revenue from the bus grant has been removed in the 2nd subsequent year. It is recognized in 24-25 as both income and expense.

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

Explanation:

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

The district is spending down restricted funds. Adjustments were made to restricted programs such as ELOP to match the projected flat funding.

Explanation:

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

The district is spending down restricted funds. Adjustments were made to restricted programs such as ELOP to match the projected flat funding.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	1,824,750.74	1,824,750.74	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,824,750.74	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	(878,642.55)	42,799,279.82	2.1%	Not Met
1st Subsequent Year (2024-25)	(176,236.55)	41,366,538.94	.4%	Met
2nd Subsequent Year (2025-26)	(877,246.03)	42,680,356.49	2.1%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district has budgeted a transfer to fund 40 in the amount of \$1,500,000 for the planned expansion of the TK program. This transfer has reduced the amount committed for the project.

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)	24,510,976.46	Met
1st Subsequent Year (2024-25)	20,629,848.54	Met
2nd Subsequent Year (2025-26)	17,546,214.99	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)	26,913,649.24	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	3,784.50	3,798.00	3,812.00
District's Reserve Standard Percentage Level:	3%	3%	3%

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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

YES

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)	65,930,534.35	67,870,258.90	66,875,436.23
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	65,930,534.35	67,870,258.90	66,875,436.23

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,977,916.03	2,036,107.77	2,006,263.09
6.	Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	1,977,916.03	2,036,107.77	2,006,263.09

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,977,916.04	2,036,107.77	2,006,263.09
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,977,916.04	2,036,107.77	2,006,263.09
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	1,977,916.03	2,036,107.77	2,006,263.09
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(7,904,070.65)	(7,619,936.60)	-3.6%	(284,134.05)	Met
1st Subsequent Year (2024-25)	(8,992,828.69)	(8,870,752.04)	-1.4%	(122,076.65)	Met
2nd Subsequent Year (2025-26)	(9,417,639.65)	(9,355,647.42)	-.7%	(61,992.23)	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	1,445,000.00	2,945,000.00	103.8%	1,500,000.00	Not Met
1st Subsequent Year (2024-25)	1,384,945.86	384,945.86	-72.2%	(1,000,000.00)	Not Met
2nd Subsequent Year (2025-26)	1,349,365.55	1,349,365.55	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

In the current year, the district is transferring \$1,500,000 to Fund 40, the amount committed for T-K expansion projects. Next year, the transfer to the OPEB program has decreased because it is close to be fully funded.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	General Fund	obj 5xxx	105,000
Certificates of Participation				
General Obligation Bonds	19	Debt Service- Fund 51, taxes 8571, 8611, 8614	Debt Services: Fund 51, obj 7433-7464	2,600,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund	obj 1xxx-2xxx	181,433

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023-24
TOTAL:				2,886,433

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

Other Long-term Commitments (continued):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023-24

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

--

	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
2 OPEB Liabilities		
a. Total OPEB liability	9,833,365.00	9,833,365.00
b. OPEB plan(s) fiduciary net position (if applicable)	5,899,103.00	5,899,103.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	3,934,262.00	3,934,262.00

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2022

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

3 OPEB Contributions

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

	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00

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

Current Year (2023-24)	1,121,259.36	1,124,314.57
1st Subsequent Year (2024-25)	1,373,469.91	1,373,469.91
2nd Subsequent Year (2025-26)	1,382,890.69	1,382,890.69

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

Current Year (2023-24)	1,021,881.00	1,021,881.00
1st Subsequent Year (2024-25)	990,085.00	990,085.00
2nd Subsequent Year (2025-26)	982,550.00	982,550.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)	54	54
1st Subsequent Year (2024-25)	51	51
2nd Subsequent Year (2025-26)	50	50

4. Comments:

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

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

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

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

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

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	191.2	201.2	202.2	202.2

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

Jan 10, 2024

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 10, 2024

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

Yes

If Yes, date of budget revision board adoption:

Mar 13, 2024

4. Period covered by the agreement:

Begin Date: Jul 01, 2023

End Date: Jun 30, 2024

5. Salary settlement:

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

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

1,100,687		
-----------	--	--

% change in salary schedule from prior year

5.0%		
------	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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
2,486,813	2,571,465	2,584,465

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

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

Yes

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

--	--	--

If Yes, explain the nature of the new costs:

The increase in salary schedule was 5%. There was also an increase to the certificated hourly rate from \$45 to \$48. There were no changes to health and welfare benefits.

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

Certificated (Non-management) Step and Column Adjustments

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

	Yes	Yes
354,709	387,209	382,453
2.5%	2.5%	2.5%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	151.2	166.0	166.3	166.3

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Jan 10, 2024

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

Jan 10, 2024

If Yes, date of Superintendent and CBO certification:

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

Yes

If Yes, date of budget revision board adoption:

Mar 13, 2024

4. Period covered by the agreement:

Begin Date: Jul 01, 2023

End Date: Jun 30, 2024

5. Salary settlement:

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

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

470,579		
---------	--	--

% change in salary schedule from prior year

5.0%		
------	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,205,744	1,196,226	1,196,226
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

Yes		
470,579		

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

If Yes, explain the nature of the new costs:

5% increase to the 2022-23 salary schedule for a cost of \$455,321.62. In addition, office assistants were re-ranged for a cost of \$15,256.80.

Classified (Non-management) Step and Column Adjustments

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	188,342	162,380	145,742
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

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

Classified (Non-management) - Other

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

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

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

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

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

No

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	34.4	39.6	39.6	39.6

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

Yes

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

Yes	Yes	Yes
Total cost of salary settlement 305,430		
Change in salary schedule from prior year (may enter text, such as "Reopener") 5.0%		

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

1. Are costs of H&W benefit changes included in the interim and MYPs?

Total cost of H&W benefits 576,309	576,309	576,309	
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Yes	Yes	Yes
Cost of step & column adjustments 40,297	50,604	35,872
Percent change in step and column over prior year 2.5%	2.5%	2.5%

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

1. Are costs of other benefits included in the interim and MYPs?

Total cost of other benefits			

2. Total cost of other benefits

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2024 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

Name: Mary Andrade Telephone: 805-938-8917
Title: Director of Fiscal Services E-mail: mandrade@orcutt-schools.net

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	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 first interim that may impact the budget?	X	

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since first interim in OPEB liabilities?		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since first interim in self-insurance liabilities?	X	
			n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X	
			X	
			X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)		X
			X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,739,691.48
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 53,938,698.99

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.23%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 2,921,650.44
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	55,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	181,561.67
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,158,212.11
9. Carry-Forward Adjustment (Part IV, Line F)	82,606.51
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,240,818.62
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	44,531,882.95
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	9,398,218.36
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,322,106.07
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	501,287.27
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	26,900.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	596,335.35
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	133,137.23
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,439,542.64
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	354,923.93
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,439,074.30
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	68,743,408.10
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.59%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	4.71%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	3,158,212.11
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(332,743.62)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.99%) times Part III, Line B19); zero if negative	82,606.51
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.99%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.99%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	82,606.51
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	82,606.51

Approved indirect cost rate: 3.99%
Highest rate used in any program: 3.99%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	2,033,644.11	68,098.13	3.35%
01	3010	466,529.00	18,615.00	3.99%
01	3213	908,166.47	10,000.00	1.10%
01	4035	131,846.32	3,311.68	2.51%
01	4203	145,052.13	2,347.19	1.62%
01	6010	183,445.68	7,319.49	3.99%
01	6266	318,262.63	12,698.00	3.99%
12	6105	332,140.63	9,899.37	2.98%
13	5310	2,151,318.30	82,559.00	3.84%

2023-24 Second Interim
Balances in Excess of Minimum Reserve Requirements

District: Orcutt Union School District
CDS #: 4269260

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Form Fund		2023-24 2nd Interim
01	General Fund/County School Service Fund	\$ 15,759,609
17	Special Reserve Fund for Other Than Capital Outlay Projects	-
Total Assigned and Unassigned Ending Fund Balances		\$ 15,759,609
District Standard Reserve Level		3%
Less District Minimum Reserve for Economic Uncertainties		1,993,766
Less Committed Funds		-
Remaining Balance That Needs to be Substantiated		\$ 13,765,843

Form Fund		2023-24 2nd Interim	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	1,000,000	<i>Technology Update</i>
01	General Fund/County School Service Fund	1,000,000	<i>Textbook Adoption</i>
01	General Fund/County School Service Fund	7,970,343	<i>Reserve for Declining Enrollment</i>
01	General Fund/County School Service Fund	45,500	<i>Stores/Revolving Cash</i>
01	General Fund/County School Service Fund	50,000	<i>Compensated Absences</i>
01	General Fund/County School Service Fund	1,500,000	<i>TK Expansion Planning</i>
01	General Fund/County School Service Fund	2,000,000	<i>Strategic Planning</i>
01	General Fund/County School Service Fund	200,000	<i>Site Donation Accounts</i>
01	General Fund/County School Service Fund	-	
Total of Substantiated Needs		\$ 13,765,843	

Remaining Unsubstantiated Balance \$ (0)

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.



2023-24 Second Interim
Balances in Excess of Minimum Reserve Requirements

District: Orcutt Union School District
CDS #: 4269260

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Form Fund		2024-25 2nd Interim
01	General Fund/County School Service Fund	\$ 12,853,521
17	Special Reserve Fund for Other Than Capital Outlay Projects	-
Total Assigned and Unassigned Ending Fund Balances		\$ 12,853,521
District Standard Reserve Level		3%
Less District Minimum Reserve for Economic Uncertainties		2,073,820
Less Committed Funds		-
Remaining Balance That Needs to be Substantiated		\$ 10,779,701

Form Fund		2024-25 2nd Interim	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	1,000,000	Technology Update
01	General Fund/County School Service Fund	1,000,000	Textbook Adoption
01	General Fund/County School Service Fund	6,484,201	Reserve for Cashflow
01	General Fund/County School Service Fund	45,500	Stores/Revolving Cash
01	General Fund/County School Service Fund	50,000	Compensated Absences
01	General Fund/County School Service Fund	2,000,000	Strategic Planning
01	General Fund/County School Service Fund	200,000	Site Donation Accounts
Total of Substantiated Needs		\$ 10,779,701	

Remaining Unsubstantiated Balance \$ 0

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.



**2023-24 Second Interim
Balances in Excess of Minimum Reserve Requirements**

District: Orcutt Union School District
CDS #: 4269260

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Form Fund		2025-26 2nd Interim
01	General Fund/County School Service Fund	\$ 11,848,020
01	Special Reserve Fund for Other Than Capital Outlay Projects	-
Total Assigned and Unassigned Ending Fund Balances		\$ 11,848,020
District Standard Reserve Level		3%
Less District Minimum Reserve for Economic Uncertainties		2,026,773
Less Committed Funds		-
Remaining Balance That Needs to be Substantiated		\$ 9,821,247

Form Fund		2025-26 2nd Interim	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	1,000,000	Technology Update
01	General Fund/County School Service Fund	500,000	Textbook Adoption
01	General Fund/County School Service Fund	6,025,746	Reserve for Declining Enrollment
01	General Fund/County School Service Fund	45,500	Stores/Revolving Cash
01	General Fund/County School Service Fund	50,000	Compensated Absences
01	General Fund/County School Service Fund	2,000,000	Strategic Planning
01	General Fund/County School Service Fund	200,000	Site Donation Accounts
Total of Substantiated Needs		\$ 9,821,246	

Remaining Unsubstantiated Balance \$ 0

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.



Second Interim
Projected Totals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Orcutt Union Elementary

Santa Barbara County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
<u>SUPPLEMENTAL CHECKS</u>	
CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

Second Interim
Original Budget 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Orcutt Union Elementary

Santa Barbara County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

Second Interim
Board Approved Operating Budget 2023-24
Technical Review Checks

Phase - All

Display - All Technical Checks

Orcutt Union Elementary

Santa Barbara County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

Passed

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-6105-0-0000-0000-9740	6105	9740	\$62,310.38
Explanation: This message is attributed to an error in the software system. This will be corrected at year-end. There is no impact on the fund.			
12-6127-0-0000-0000-9740	6127	9740	\$36,259.32
Explanation: This message is attributed to an error in the software system. This will be corrected at year-end. There is no impact on the fund.			

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-6127-0-0000-0000-9791	6127	9791	\$16,125.27

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.

Passed

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

Passed

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Warning) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

Passed

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

Passed

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

Passed

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

Passed

EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

Passed

EXCESS-ASSIGN-REU - (Warning) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

Passed

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

Passed

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

Passed

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

Second Interim
Actuals to Date 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Orcutt Union Elementary

Santa Barbara County

Following is a chart of the various types of technical review checks and related requirements:

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W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

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CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) do not net to zero for all funds. **Exception**

FUND	OBJECT 5750
01	(\$1,018,233.85)
09	\$1,016,118.33
12	\$2,112.37
13	\$391.05
Net:	\$387.90

Explanation: The journal entry transferring these costs was posted to a 4300 object code. The correction has been made and will be reflected in the unaudited actuals.

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**



BUSINESS SERVICES MEMORANDUM

TO: Board of Trustees
Holly Edds, Ed.D.

FROM: Sandra Knight
Assistant Superintendent, Business Services

BOARD MEETING DATE: March 13, 2024

BOARD AGENDA ITEM: Resolution No. 9 To Commit and Uncommit the General Fund Balance

BACKGROUND: Board Policy 3100 allows the Board of Trustees to classify fund balances within five categories: 1.) Nonspendable, 2.) Restricted, 3.) Committed, 4.) Assigned, and 5.) Unassigned. The committed fund balance classification includes amounts that can be used only for the specific purposes determined by the Board of Trustees. The committed fund balance cannot be used for any other purpose unless the Board of Trustees removes or changes the specified use by taking the same type of action (for example, resolution) it employed to previously commit those amounts. The attached Resolution recommends \$11,694,758 be designated as committed funds in the 2023-2024 General Fund ending balance and at the same time uncommits all previous committed funds from budget adoption.

RECOMMENDATION: Staff recommends that the Board of Trustees adopt Resolution No. 9, to Commit an Uncommit the General Fund Balance as presented.

FUNDING: N/A

ORCUTT UNION SCHOOL DISTRICT

Resolution No. 9

IN THE MATTER OF: COMMIT/UNCOMMIT GENERAL FUND BALANCE, 2023-24 SECOND INTERIM BUDGET

The following RESOLUTION was duly passed by the Board of Trustees of the Orcutt Union School District, at a regular meeting held on the 13th of March 2024, by the following roll call vote:

Signed and approved by me after its passage:

Lisa Morinini, President

Attest:

Liz Phillips, Clerk

WHEREAS, school district governing boards are responsible for maintaining the fiscal solvency of the schools they govern;

WHEREAS, the Governing Board of the Orcutt Union School District has adopted budget criteria and standards as outlined in Board Policy 3100;

WHEREAS, the Governing Board of the Orcutt Union School District wishes to establish a committed fund balance in the general fund in conformance with the standards and criteria established by the state board of education pursuant to Education Code section 33127;

WHEREAS, the California Department of Education urges school districts to commit to maintaining a prudent level of financial resources to protect against the need to reduce services because of temporary revenue shortfalls or unpredicted expenditures;

WHEREAS, the California Department of Education and the Government Finance Officers Association recommend that school districts maintain committed, assigned, and unassigned reserves of at least two months of operating expenditures or approximately 17 percent reserve to mitigate revenue shortfalls and unanticipated expenditures;

WHEREAS, the Governing Board of the Orcutt Union School District wishes to commit funds in the general fund for emergency facility repairs, major textbook adoptions, unexpected costs, management of cash flow, mitigation of volatility in funding or expenditures, unexpected costs for special education students with highly specialized needs, a natural disaster that reduces student attendance and associated state funding, deferred maintenance, or a lawsuit that results in a costly judgment or settlement against the district;

WHEREAS, maintaining positive cash flow will diminish the need for borrowing and its associated costs;

WHEREAS, California's tax system relies heavily on income taxes paid by individuals and businesses, which are volatile revenue sources;

WHEREAS, certain district expenditures such as pension costs can be difficult to predict precisely and are anticipated to increase in costs;

WHEREAS, healthy reserves can address these cost increases rather than immediately reducing spending, staffing, and other areas of the budget;

WHEREAS, the district can experience unexpected costs for special education students with highly specialized needs, emergency facility repairs, natural disasters that reduce school attendance, and associated school funding for lawsuits that result in costly settlements or judgments against the district;

WHEREAS, the district is in need of replacing textbooks and related curriculum, computers, school buses and equipment and facility components that have reached the end of their useful lives such as flooring, or heating and cooling systems;

WHEREAS, the district may need to finance the construction of school buildings and other capital projects and cannot rely completely on bond measures or state funding;

WHEREAS, in the event that the school district needs to borrow money, healthy reserves will provide the district with a higher rating from the credit rating agencies and lower interest rates;

NOW, THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:

- 1) It is hereby determined that the amount of \$11,694,758 is hereby committed from the 2023-2024 General Fund ending balance for the following purposes:
 - i) Technology Update - \$ 1,000,000
 - ii) Textbook Adoption - \$1,000,000
 - iii) Declining Enrollment/Economic Downturn- \$7,694,758
 - iv) Strategic Plan - \$2,000,000
- 2) The governing board of the school district, reserves the right to modify these committed funds in the future as the need arises through a similar resolution.

WHEREAS, on Dec 13, 2023, the Governing Board took action to commit a total of \$13,470,343 for Technology Update (\$1,000,000), Textbook Adoption (\$1,000,000), Declining Enrollment/Economic Downturn (\$7,970,343), TK Expansion Planning (\$1,500,000) and Strategic Plan (\$2,000,000);

WHEREAS, all previous amounts committed at Unaudited Actuals are uncommitted and recommitted in the 2023-24 Budget as Reserve for Technology Updates, Textbook Adoption, Declining Enrollment/Economic Downturn, TK Expansion Planning and Strategic Plan.

NOW, THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS: It is hereby determined that the amount of \$13,470,343 is hereby uncommitted from the 2023-24 General Fund ending balance and committed as noted above in section 1.



BUSINESS SERVICES MEMORANDUM

TO: Board of Trustees
Holly Edds, Ed.D.

FROM: Sandra Knight
Assistant Superintendent, Business Services

BOARD MEETING DATE: March 13, 2024

BOARD AGENDA ITEM: 2022/23 Audit Report

BACKGROUND: Education Code 41020 requires public school districts to annually conduct an audit of the district's financial records and internal operating procedures. This is accomplished through a qualified independent auditor who is responsible for completing and submitting this report to the District and the County Superintendent of Schools each year.

Notes from the Independent Auditors' Report are as follows: "In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Orcutt Union School District, as of June 30, 2023." Additionally, there were no findings or audit adjustments.

RECOMMENDATION: Staff recommends that the Board of Trustees accept the audit report ending June 30, 2023.

FUNDING: N/A



February 21, 2024

To the Governing Board
Orcutt Union School District
Orcutt, California

We have audited the financial statements of Orcutt Union School District (the District) as of and for the year ended June 30, 2023, and have issued our report thereon dated February 21, 2024. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance

As communicated in our letter dated March 2, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the District complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District major federal programs. Our audit of the financial statements and major program compliance does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of the District's major federal program compliance, is to express an opinion on the compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the District's internal control over compliance.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated February 21, 2024. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance dated February 21, 2024.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of the net other postemployment benefit (OPEB) liability, related deferred outflows of resources, deferred inflows of resources, and OPEB expense is based on the work performed by an actuary, utilizing projections of future benefit costs, actuarial assumptions such as inflation, benefit cost increases, mortality rates, and discount rates.

Management’s estimate of the aggregate net pension liability, related deferred outflows of resources, deferred inflows of resources, and pension expense is based on the District’s proportionate share of the California State Teachers’ Retirement System (CalSTRS) and the California Public Employees’ Retirement System (CalPERS) estimated net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense, which were actuarially determined, utilizing projections of future contributions and future earnings, actuarial assumptions such as inflation, salary increases, mortality rates, and investment rate of return and discount rates in the determination of the final balances reported in the CalSTRS and CalPERS audited financial statements. The District’s proportionate share was determined by calculating the District’s share of contributions to the pension plan relative to the contributions of all participating entities in the plan.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. There were no financial statement disclosures that we consider to be particularly sensitive or involve significant judgement.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

The following summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Overstatement of Accounts Receivable	\$104,632
Understatement of Accounts Payable	230,569
Overstatement of LCFF Revenue	335,201

The effect of these uncorrected misstatements as of and for the year ended June 30, 2023, is an overstatement of the change in net position/general fund balance of approximately \$335,201, and an overstatement of net position/general fund balance of approximately \$335,201.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor’s report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor’s Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor’s report. We did not identify any circumstances that affect the form and content of the auditor’s report.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated February 21, 2024.

Management’s Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District’s auditors.

This report is intended solely for the information and use of the Governing Board and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.



Rancho Cucamonga, California



Financial Statements
June 30, 2023

Orcutt Union School District



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Independent Auditor's Report

To the Governing Board
Orcutt Union School District
Orcutt, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Orcutt Union School District (the District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Orcutt Union School District, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of changes in the District's net OPEB liability and related ratios, schedule of the District's proportionate share of the net OPEB liability – MPP program, schedule of the District's proportionate share of the net pension liability – CalSTRS, schedule of the District's proportionate share of the net pension liability – CalPERS, the schedule of the District's contributions - CalSTRS, and the schedule of the District's contributions - CalPERS, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, combining non-major governmental fund financial statements, and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the Schedule of Expenditures of Federal Awards, combining non-major governmental fund financial statements, and other supplementary information listed in the table of contents are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2024 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP".

Rancho Cucamonga, California
February 21, 2024



ORCUTT Union School District

Where a Dedicated Staff Means Kids Come First

BOARD OF TRUSTEES

SHAUN HENDERSON
LISA MORININI
LIZ PHILLIPS
MARK STELLER
MELANIE WAFFLE
HOLLY EDDS, Ed.D.
District Superintendent
JOE DANA
Assistant Superintendent
SUSAN SALUCCI
Assistant Superintendent
SANDY KNIGHT
Assistant Superintendent

This section of Orcutt Union School District’s (the District) annual financial report presents our discussion and analysis of the District’s financial performance during the fiscal year that ended on June 30, 2023, with comparative information for the year ended June 30, 2022. Please read it in conjunction with the District’s financial statements, which immediately follow this section.

OVERVIEW OF THE FINANCIAL STATEMENTS

The Financial Statements

The financial statements presented herein include all of the activities of the District and its component units using the integrated approach as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The Government-Wide Financial Statements present the financial picture of the District from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and proprietary activities separately. These statements include all assets of the District (including capital assets), deferred outflows of resources, as well as all liabilities (including long-term liabilities) and deferred inflows of resources. Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

The *Fund Financial Statements* include statements for each of the two categories of activities: governmental and proprietary.

- The *Governmental Funds* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.
- The *Proprietary Funds* are prepared using the economic resources measurement focus and the accrual basis of accounting.

Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

The Primary unit of the government is the Orcutt Union School District.

REPORTING THE DISTRICT AS A WHOLE

The Statement of Net Position and the Statement of Activities

The *Statement of Net Position* and the *Statement of Activities* report information about the District as a whole and about its activities. These statements include all assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the District using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. Net position is the difference between assets and liabilities, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes in the District's property tax base and the condition of the District's facilities.

The relationship between revenues and expenses is the District's operating results. Since the governing board's responsibility is to provide services to our students and not to generate profit as commercial entities do, one must consider other factors when evaluating the overall health of the District. The quality of the education and the safety of our schools will likely be an important component in this evaluation.

In the *Statement of Net Position* and the *Statement of Activities*, we separate the District activities as follows:

Governmental Activities – The District reports all of its services in this category. This includes the education of transitional kindergarten through grade twelve students, adult education students, the operation of child development activities, and the on-going effort to improve and maintain buildings and sites. Property taxes, State income taxes, user fees, interest income, Federal, State, and local grants, as well as general obligation bonds, finance these activities.

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the District as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money that it receives from the U.S. Department of Education.

Governmental Funds - Most of the District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. The differences of results in the governmental fund financial statements to those in the government-wide financial statements are explained in a reconciliation following the governmental fund financial statements.

Proprietary Funds - When the District charges users for the services it provides, whether to outside customers or to other departments within the District, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Fund Net Position. In fact, the District's enterprise funds are the same as the business-type activities we report in the government-wide statements, but provide more detail and additional information, such as cash flows, for proprietary funds. We use internal service funds (the other component of proprietary funds) to report activities that provide supplies and services for the District's other programs and activities, such as the District's Self-Insurance Fund. The internal service funds are reported with governmental activities in the government-wide financial statements.

THE DISTRICT AS A WHOLE

Net Position

The District's net position was \$29,635,368 for the fiscal year ended June 30, 2023. Of this amount, \$(15,432,115) was the unrestricted deficit. Restricted net position is reported separately to show legal constraints from debt covenants and enabling legislation that limit the governing board's ability to use the net position for day-to-day operations. Our analysis below, in summary form, focuses on the net position (Table 1) and change in net position (Table 2) of the District's governmental activities.

Table 1

	Governmental Activities	
	2023	2022
Assets		
Current and other assets	\$ 61,056,138	\$ 55,045,902
Capital assets	62,682,148	56,143,487
Total assets	123,738,286	111,189,389
Deferred outflows of resources	13,912,181	10,031,569
Liabilities		
Current liabilities	5,857,158	7,997,315
Long-term liabilities	95,499,645	81,460,846
Total liabilities	101,356,803	89,458,161
Deferred inflows of resources	6,658,296	23,693,505
Net Position		
Net investment in capital assets	23,137,332	20,313,387
Restricted	21,930,151	13,619,683
Unrestricted	(15,432,115)	(25,863,778)
Total net position	\$ 29,635,368	\$ 8,069,292

The \$(15,432,115) in unrestricted net deficit position of governmental activities represents the accumulated results of all past years' operations.

Changes in Net Position

The results of this year's operations for the District as a whole are reported in the Statement of Activities on page 14. Table 2 takes the information from the Statement, rounds off the numbers, and rearranges them slightly so you can see our total revenues for the year.

Table 2

	Governmental Activities	
	2023	2022
Revenues		
Program revenues		
Charges for services	\$ 841,142	\$ 434,335
Operating grants and contributions	26,037,974	13,900,205
General revenues		
Federal and State aid not restricted	35,546,154	30,864,518
Property taxes	23,129,202	21,233,693
Other general revenues	1,939,860	1,235,861
Total revenues	87,494,332	67,668,612
Expenses		
Instruction-related	43,119,248	38,775,344
Pupil services	8,989,877	6,750,739
Administration	3,066,752	2,745,981
Plant services	7,082,834	7,436,117
All other services	3,669,545	3,925,312
Total expenses	65,928,256	59,633,493
Change in net position	\$ 21,566,076	\$ 8,035,119

Governmental Activities

As reported in the *Statement of Activities* on page 14, the cost of all of our governmental activities this year was \$65,928,256. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$23,129,202 because the cost was paid by those who benefited from the programs (\$841,142) or by other governments and organizations who subsidized certain programs with grants and contributions (\$26,037,974). We paid for the remaining “public benefit” portion of our governmental activities with \$36,047,289 in Federal and State funds, and with other revenues, like interest and general entitlements.

In Table 3, we have presented the cost and net cost of each of the District’s largest functions: instruction including instruction-related activities, pupil services, administration, plant services, and all other services. As discussed above, net cost shows the financial burden that was placed on the District’s taxpayers by each of these functions. Providing this information allows our citizens to consider the cost of each function in comparison to the benefits they believe are provided by that function.

Table 3

	Total Cost of Services		Net Cost of Services	
	2023	2022	2023	2022
Instruction-related	\$ 43,119,248	\$ 38,775,344	\$ (24,891,634)	\$ (29,541,474)
Pupil services	8,989,877	6,750,739	(3,239,623)	(2,950,807)
Administration	3,066,752	2,745,981	(2,736,463)	(2,369,091)
Plant services	7,082,834	7,436,117	(5,997,015)	(7,230,710)
All other services	3,669,545	3,925,312	(2,184,405)	(3,206,871)
Total	\$ 65,928,256	\$ 59,633,493	\$ (39,049,140)	\$ (45,298,953)

THE DISTRICT'S FUNDS

As the District completed this year, our governmental funds reported a combined fund balance of \$55,770,647, which is an increase of \$8,112,592 from last year (Table 4).

Table 4

Governmental Fund	Balances and Activity			
	June 30, 2022	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	June 30, 2023
General	\$ 23,230,112	\$ 68,597,619	\$ 60,041,034	\$ 31,786,697
Charter Schools	3,131,689	11,201,555	9,831,174	4,502,070
Building	13,548,226	1,974,779	7,206,987	8,316,018
Non-Major Governmental Funds	7,748,028	11,470,079	8,052,245	11,165,862
Total	\$ 47,658,055	\$ 93,244,032	\$ 85,131,440	\$ 55,770,647

The fund balance in the General Fund increased \$8.6 million to \$31.8 million. The fund balance in the Charter Schools Fund increased \$1.4 million to \$4.5 million. These increases are due to new state funding allocations. The fund balance in the Building Fund decreased \$5.2 million to \$8.3 million. The decrease is due to bond construction projects.

General Fund Budgetary Highlights

Over the course of the year, the District revised the annual operating budget several times. The major budget amendments fall into these categories:

- Revenues- restricted revenues increased due to the Pre-K Planning, Arts, Music, and Instructional Materials Discretionary Block Grant, and Kitchen/Training Infrastructure Grants.
- Expenditures increased due to spending down of Covid Relief funds and technology purchases for school sites.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2023, the District had \$62,682,148 in a broad range of capital assets (net of depreciation), including land, buildings, furniture, and equipment. This amount represents a net increase (including additions, deductions, and depreciation) of just under \$6,538,661 or 12%, from last year (Table 5).

Table 5

	Governmental Activities	
	2023	2022
Land and construction in progress	\$ 7,047,082	\$ 3,790,882
Buildings and improvements	52,703,278	50,250,652
Equipment	2,931,788	2,101,953
Total	\$ 62,682,148	\$ 56,143,487

This year's major additions included:

Construction in progress at various school sites for repair and upgrades	\$ 4,602,577
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We present more detailed information about our capital assets in Note 4 to the financial statements.

Long-Term Liabilities

At the end of this year, the District had \$95,499,645 in long-term liabilities outstanding versus \$81,460,846 last year, an increase of 17%. Long-term liabilities consisted of:

Table 6

	Governmental Activities	
	2023	2022
Long-Term Liabilities		
General obligation bonds	\$ 46,015,000	\$ 47,220,000
Unamortized premiums	1,954,642	2,280,735
Compensated absences	204,203	176,588
Aggregate net OPEB liability	2,461,930	4,623,009
Aggregate net pension liability	44,863,870	27,160,514
Total	\$ 95,499,645	\$ 81,460,846

We present more detailed information regarding our long-term liabilities in Note 8, 9, and 12.

FACTORS BEARING ON THE DISTRICT'S FUTURE

The District's enrollment declined by forty-four students between 2021-22 and 2022-23. However, our number of unduplicated pupils increased by 201 due to increased efforts to identify pupils who fall into the unduplicated categories. We are expecting the District's enrollment to stabilize in the years ahead due to the expansion of transitional kindergarten as well as additional housing developments within our district.

Our District continues to closely monitor staffing ratios in order to ensure appropriate support for enrolled students. The expansion of transitional kindergarten can be particularly challenging to staff for and also raises facilities challenges which the District is working to address. We will continue to face challenges in the coming years due to the Local Control Funding Formula, increasing special education costs and increasing staffing and pension costs.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact Ms. Sandra Knight, Assistant Superintendent, Business Services, at Orcutt Union School District, 500 Dyer Street, Orcutt, California, 93455, or e-mail at mandrade@orcutt-schools.net.

Orcutt Union School District
Statement of Net Position
June 30, 2023

	Governmental Activities
Assets	
Deposits and investments	\$ 54,960,939
Receivables	6,014,019
Stores inventories	81,180
Capital assets not depreciated	7,047,082
Capital assets, net of accumulated depreciation	55,635,066
Total assets	123,738,286
Deferred Outflows of Resources	
Deferred outflows of resources related to debt refunding	108,808
Deferred outflows of resources related to OPEB	988,565
Deferred outflows of resources related to pensions	12,814,808
Total deferred outflows of resources	13,912,181
Liabilities	
Accounts payable	3,783,916
Interest payable	616,320
Unearned revenue	1,456,922
Long-term liabilities	
Long-term liabilities other than OPEB and pensions due within one year	7,375,000
Long-term liabilities other than OPEB and pensions due in more than one year	40,798,845
Aggregate net other postemployment benefits liability (OPEB)	2,461,930
Aggregate net pension liability	44,863,870
Total liabilities	101,356,803
Deferred Inflows of Resources	
Deferred inflows of resources related to OPEB	473,815
Deferred inflows of resources related to pensions	6,184,481
Total deferred inflows of resources	6,658,296
Net Position	
Net investment in capital assets	23,137,332
Restricted for	
Debt service	2,847,996
Capital projects	1,335,935
Educational programs	14,593,596
Food services	3,152,624
Unrestricted deficit	(15,432,115)
Total net position	\$ 29,635,368

Orcutt Union School District
Statement of Activities
Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
Instruction	\$ 34,857,033	\$ 365,097	\$ 16,273,928	\$ (18,218,008)
Instruction-related activities				
Supervision of instruction	2,383,758	18,956	1,123,162	(1,241,640)
Instructional library, media, and technology	1,821,781	-	238,002	(1,583,779)
School site administration	4,056,676	1,490	206,979	(3,848,207)
Pupil services				
Home-to-school transportation	1,813,435	-	1,548	(1,811,887)
Food services	3,032,136	-	4,433,801	1,401,665
All other pupil services	4,144,306	76,483	1,238,422	(2,829,401)
Administration				
All other administration	3,066,752	9,986	320,303	(2,736,463)
Plant services	7,082,834	1,713	1,084,106	(5,997,015)
Ancillary services	599,274	17,130	262,107	(320,037)
Community services	4,675	-	6,353	1,678
Interest on long-term liabilities	983,802	-	-	(983,802)
Other outgo	2,081,794	350,287	849,263	(882,244)
Total governmental activities	\$ 65,928,256	\$ 841,142	\$ 26,037,974	(39,049,140)
General Revenues and Subventions				
Property taxes, levied for general purposes				20,485,609
Property taxes, levied for debt service				2,643,593
Federal and State aid not restricted to specific purposes				35,546,154
Interest and investment earnings				271,924
Interagency revenues				26,039
Miscellaneous				1,641,897
Subtotal, general revenues and subventions				60,615,216
Change in Net Position				21,566,076
Net Position - Beginning				8,069,292
Net Position - Ending				\$ 29,635,368

Orcutt Union School District
Balance Sheet – Governmental Funds
June 30, 2023

	General Fund	Charter Schools Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
Assets					
Deposits and investments	\$ 32,760,351	\$ 4,360,567	\$ 8,553,424	\$ 7,579,153	\$ 53,253,495
Receivables	4,027,988	1,222,420	50,570	706,505	6,007,483
Due from other funds	295,794	32,201	-	3,001,454	3,329,449
Stores inventories	9,812	-	-	71,368	81,180
Total assets	\$ 37,093,945	\$ 5,615,188	\$ 8,603,994	\$ 11,358,480	\$ 62,671,607
Liabilities and Fund Balances					
Liabilities					
Accounts payable	\$ 1,506,213	\$ 290,538	\$ 287,976	\$ 29,862	\$ 2,114,589
Due to other funds	3,033,655	291,646	-	4,148	3,329,449
Unearned revenue	767,380	530,934	-	158,608	1,456,922
Total liabilities	5,307,248	1,113,118	287,976	192,618	6,900,960
Fund Balances					
Nonspendable	46,445	1,000	-	71,368	118,813
Restricted	10,092,526	4,501,070	8,316,018	8,017,151	30,926,765
Committed	13,225,676	-	-	-	13,225,676
Assigned	6,598,179	-	-	3,077,343	9,675,522
Unassigned	1,823,871	-	-	-	1,823,871
Total fund balances	31,786,697	4,502,070	8,316,018	11,165,862	55,770,647
Total liabilities and fund balances	\$ 37,093,945	\$ 5,615,188	\$ 8,603,994	\$ 11,358,480	\$ 62,671,607

Orcutt Union School District

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

June 30, 2023

Total Fund Balance - Governmental Funds		\$ 55,770,647
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of capital assets is	\$ 95,059,472	
Accumulated depreciation is	<u>(32,377,324)</u>	
Net capital assets		62,682,148
In governmental funds, unmatured interest on long-term liabilities is recognized in the period when it is due. On the government-wide financial statements, unmatured interest on long-term liabilities is recognized when it is incurred.		
		(616,320)
An internal service fund is used by management to charge the costs of the workers' compensation insurance program to the individual funds. The assets and liabilities of the internal service fund are included with governmental activities in the statement of net position.		
		44,653
Deferred outflows of resources represent a consumption of net position in a future period and is not reported in the governmental funds. Deferred outflows of resources amounted to and related to		
Debt refundings (deferred charge on refunding)	108,808	
Aggregate net other postemployment benefits (OPEB)	988,565	
Aggregate net pension liability	<u>12,814,808</u>	
Total deferred outflows of resources		13,912,181
Deferred inflows of resources represent an acquisition of net position that applies to a future period and is not reported in the governmental funds. Deferred inflows of resources amount to and related to		
Aggregate net other postemployment benefits (OPEB)	(473,815)	
Aggregate net pension liability	<u>(6,184,481)</u>	
Total deferred inflows of resources		(6,658,296)
Aggregate net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.		
		(44,863,870)
The District's aggregate net OPEB liability is not due and payable in the current period, and is not reported as a liability in the funds.		
		(2,461,930)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		
Long-term liabilities at year-end consist of		
General obligation bonds	(46,015,000)	
Unamortized debt premiums	(1,954,642)	
Compensated absences	<u>(204,203)</u>	
Total long-term liabilities		<u>(48,173,845)</u>
Total net position - governmental activities		<u>\$ 29,635,368</u>

Orcutt Union School District
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year Ended June 30, 2023

	General Fund	Charter Schools Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues					
Local Control Funding Formula	\$ 45,209,395	\$ 8,634,642	\$ -	\$ -	\$ 53,844,037
Federal sources	3,741,427	101,758	-	2,070,044	5,913,229
Other State sources	14,100,899	2,009,755	-	2,198,553	18,309,207
Other local sources	5,545,898	455,400	374,779	4,201,482	10,577,559
Total revenues	<u>68,597,619</u>	<u>11,201,555</u>	<u>374,779</u>	<u>8,470,079</u>	<u>88,644,032</u>
Expenditures					
Current					
Instruction	34,713,805	5,224,190	-	260,136	40,198,131
Instruction-related activities					
Supervision of instruction	2,516,249	234,885	-	6,580	2,757,714
Instructional library, media, and technology	1,784,839	96,961	-	-	1,881,800
School site administration	3,448,757	735,950	-	16,582	4,201,289
Pupil services					
Home-to-school transportation	1,755,035	126,475	-	-	1,881,510
Food services	26,355	-	-	3,064,006	3,090,361
All other pupil services	3,799,035	440,393	-	-	4,239,428
Administration					
All other administration	1,115,200	2,038,587	-	148,317	3,302,104
Plant services	4,950,838	576,033	-	109,765	5,636,636
Ancillary services	110,207	357,700	-	134,620	602,527
Community services	4,675	-	-	-	4,675
Other outgo	2,081,794	-	-	-	2,081,794
Facility acquisition and construction	734,245	-	7,206,987	196,451	8,137,683
Debt service					
Principal	-	-	-	1,205,000	1,205,000
Interest and other	-	-	-	1,310,788	1,310,788
Total expenditures	<u>57,041,034</u>	<u>9,831,174</u>	<u>7,206,987</u>	<u>6,452,245</u>	<u>80,531,440</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>11,556,585</u>	<u>1,370,381</u>	<u>(6,832,208)</u>	<u>2,017,834</u>	<u>8,112,592</u>
Other Financing Sources (Uses)					
Transfers in	-	-	1,600,000	3,000,000	4,600,000
Transfers out	(3,000,000)	-	-	(1,600,000)	(4,600,000)
Net Financing Sources (Uses)	<u>(3,000,000)</u>	<u>-</u>	<u>1,600,000</u>	<u>1,400,000</u>	<u>-</u>
Net Change in Fund Balances	8,556,585	1,370,381	(5,232,208)	3,417,834	8,112,592
Fund Balance - Beginning	23,230,112	3,131,689	13,548,226	7,748,028	47,658,055
Fund Balance - Ending	<u>\$ 31,786,697</u>	<u>\$ 4,502,070</u>	<u>\$ 8,316,018</u>	<u>\$ 11,165,862</u>	<u>\$ 55,770,647</u>

Orcutt Union School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2023

Total Net Change in Fund Balances - Governmental Funds \$ 8,112,592

Amounts Reported for Governmental Activities in the Statement of Activities are Different Because

Capital outlays to purchase or build capital assets are reported in governmental funds as expenditures; however, for governmental activities, those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation and amortization expenses in the Statement of Activities.

This is the amount by which capital outlays exceed depreciation expense in the period.

Capital outlays	\$ 9,081,901
Depreciation expense	<u>(2,543,240)</u>

Net expense adjustment	6,538,661
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compensated absences (vacations) are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). This amount is the difference between vacation earned and used. (27,615)

In the governmental funds, pension costs are based on employer contributions made to pension plans during the year. However, in the Statement of Activities, pension expense is the net effect of all changes in the deferred outflows, deferred inflows and net pension liability during the year. 3,257,823

In the governmental funds, OPEB costs are based on employer contributions made to OPEB plans during the year. However, in the Statement of Activities, OPEB expense is the net effect of all changes in the deferred outflows, deferred inflows, and net OPEB liability during the year. 2,129,322

Governmental funds report the effect of premiums, discounts, and the deferred charge on refunding when the debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities.

Premium amortization	326,093
Deferred charge on refunding amortization	(13,601)

Payment of principal on long-term liabilities is an expenditure in the governmental funds, but it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.

General obligation bonds	1,205,000
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Orcutt Union School District

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2023

Interest on long-term liabilities is recorded as an expenditure in the funds when it is due; however, in the Statement of Activities, interest expense is recognized as the interest accretes or accrues, regardless of when it is due.

\$ 14,494

An internal service fund is used by management to charge the costs of the self insurance program to the individual funds. The net revenue of the Internal Service Fund is reported with governmental activities.

23,307

Change in net position of governmental activities

\$ 21,566,076

Orcutt Union School District
Statement of Net Position – Proprietary Funds
June 30, 2023

	<u>Governmental Activities - Internal Service Fund</u>
Assets	
Current assets	
Deposits and investments	\$ 1,707,444
Receivables	<u>6,536</u>
Total current assets	<u>1,713,980</u>
Liabilities	
Current liabilities	
Accounts payable	<u>1,669,327</u>
Net Position	
Restricted	<u><u>\$ 44,653</u></u>

Orcutt Union School District
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds
Year Ended June 30, 2023

	Governmental Activities - Internal Service Fund
Nonoperating Revenues (Expenses)	
Fair market value adjustments	\$ 7,991
Interest income	<u>15,316</u>
Change in Net Position	23,307
Total Net Position - Beginning	<u>21,346</u>
Total Net Position - Ending	<u><u>\$ 44,653</u></u>

Orcutt Union School District
Statement of Cash Flows – Proprietary Funds
Year Ended June 30, 2023

	Governmental Activities - Internal Service Fund
Operating Activities	
Cash payments for claims and operating expenses	<u>\$ (210,997)</u>
Investing Activities	
Fair market value adjustments	7,991
Interest on investments	<u>10,898</u>
Net Cash From Investing Activities	<u>18,889</u>
Net Change in Cash and Cash Equivalents	(192,108)
Cash and Cash Equivalents, Beginning	<u>1,899,552</u>
Cash and Cash Equivalents, Ending	<u><u>\$ 1,707,444</u></u>
Reconciliation of Operating Income to Net Cash Used for Operating Activities	
Adjustments to reconcile operating income to net cash used for operating activities	
Accounts payable	<u>\$ (210,997)</u>
Net Cash Used for Operating Activities	<u><u>\$ (210,997)</u></u>

Note 1 - Summary of Significant Accounting Policies

Financial Reporting Entity

The Orcutt Union School District (the District) was established in 1884 under the laws of the State of California. The District operates under a locally elected five-member Board form of government and provides educational services to grades TK -12 as mandated by the State and/or Federal agencies. The District operates five elementary schools, with grades kindergarten through six, one K-8 school, two middle schools, with grades seven through eight, and one charter school, with grades kindergarten through twelve.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, boards, and agencies that are not legally separate from the District. For Orcutt Union School District, this includes general operations, food service, and student related activities of the District.

Other Related Entities

The District has an approved Charter for Orcutt Academy Charter pursuant to *Education Code* Section 47605. The Orcutt Academy Charter is operated by the District, and its financial activities are presented in the Charter School special revenue fund.

Basis of Presentation - Fund Accounting

The accounting system is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's funds are grouped into two broad fund categories: governmental and proprietary.

Governmental Funds Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the District's major and non-major governmental funds:

Major Governmental Funds

General Fund The General Fund is the chief operating fund for all districts. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund.

Two funds currently defined as special revenue funds in the California State Accounting Manual (CSAM) do not meet the GASB Statement No. 54 special revenue fund definition. Specifically, Fund 14, Deferred Maintenance Fund, and Fund 20, Special Reserve Fund for Postemployment Benefits, is not substantially composed of restricted or committed revenue sources. While these funds are authorized by statute and will remain open for internal reporting purposes, these funds function effectively as extensions of the General Fund, and accordingly have been combined with the General Fund for presentation in these audited financial statements.

As a result, the General Fund reflects an increase in fund balance of \$6,548,179.

Charter School Fund The Charter School Fund may be used by authorizing districts to account separately for the operating activities of district-operated charter schools that would otherwise be reported in the authorizing District's General Fund.

Building Fund The Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

Non-Major Governmental Funds

Special Revenue Funds The Special Revenue funds are used to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

- **Student Activity Fund** The Student Activity Fund is used to account separately for the operating activities of the associated student body accounts that are not fiduciary in nature, including student clubs, general operations, athletics, and other student body activities.
- **Child Development Fund** The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs and is to be used only for expenditures for the operation of child development programs.
- **Cafeteria Fund** The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program (*Education Code* Sections 38090-38093) and is used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* Sections 38091 and 38100).

Capital Project Funds The Capital Project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

- **Capital Facilities Fund** The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition of approval (*Education Code* Sections 17620-17626 and *Government Code* Section 65995 et seq.). Expenditures are restricted to the purposes specified in *Government Code* Sections 65970-65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).
- **Special Reserve Fund for Capital Outlay Projects** The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* Section 42840).

Debt Service Funds The Debt Service funds are used to account for the accumulation of resources for and the payment of principal and interest on general long-term liabilities.

- **Bond Interest and Redemption Fund** The Bond Interest and Redemption Fund is used for the repayment of bonds issued for a district (*Education Code* Sections 15125-15262).

Proprietary Funds Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the local education agency, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting and are classified as enterprise or internal service. The District has no enterprise funds.

- **Internal Service Fund** Internal Service funds may be used to account for goods or services provided to other funds of the District on a cost-reimbursement basis. The District operates an internal service fund that is used to account for the District's risk management activities.

Basis of Accounting - Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared.

The government-wide statement of activities presents a comparison between expenses, both direct and indirect, of the District and for each governmental function, and excludes fiduciary activity. Direct expenses are those that are specifically associated with a service, program, or department and are therefore, clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the Statement of Activities, except for depreciation and amortization of leased assets. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues. The comparison of program revenues and expenses identifies the extent to which each program or business segment is self-financing or draws from the general revenues of the District. Eliminations have been made to minimize the double counting of internal activities.

Net position should be reported as restricted when constraints placed on net asset use are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for other activities result from special revenue funds and the restrictions on their use.

Fund Financial Statements Fund financial statements report detailed information about the District. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major governmental funds are aggregated and presented in a single column. The internal service fund is presented in a single column on the face of the proprietary fund statements.

- **Governmental Funds** All governmental funds are accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliations with brief explanations to better identify the relationship between the government-wide financial statements, prepared using the economic resources measurement focus and the accrual basis of accounting, and the governmental fund financial statements, prepared using the flow of current financial resources measurement focus and the modified accrual basis of accounting.
- **Proprietary Funds** Proprietary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. All assets and all liabilities associated with the operation of this fund are included in the statement of net position. The statement of changes in fund net position presents increases (revenues) and decreases (expenses) in net total assets. The statement of cash flows provides information about how the District finances and meets the cash flow needs of its proprietary fund.

Revenues – Exchange and Non-Exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current fiscal year. The District considers revenues to be available if they are collected within one year after year-end, except for property taxes, which are considered available if collected within 60 days. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose restrictions. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue Unearned revenues arise when resources are received by the District before it has a legal claim to them, such as when certain grants are received prior to the occurrence of qualifying expenditures. In the subsequent periods, when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred. Principal and interest on long-term liabilities, which has not matured, are recognized when paid in the governmental funds as expenditures. Allocations of costs, such as depreciation and amortization, are not recognized in the governmental funds but are recognized in the entity-wide statements.

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows.

Investments

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year end. All investments not required to be reported at fair value, including money market investments and participating interest-earning investment contracts with original maturities greater than one year, are stated at cost or amortized cost.

The District's investment in the County Treasury is measured at fair value on a recurring basis, which is determined by the fair value per share of the underlying portfolio determined by the program sponsor. Positions in this investment pool is not required to be categorized within the fair value hierarchy.

Stores Inventories

Inventories consist of expendable food and supplies held for consumption. Inventories are stated at cost, on the first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental funds and expenses in the proprietary funds when consumed rather than when purchased.

Capital Assets and Depreciation

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. Capital assets are long-lived assets of the District. The District maintains a capitalization threshold of \$5,000. The District does not possess any infrastructure. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized, but are expensed as incurred.

When purchased, such assets are recorded as expenditures in the governmental funds and capitalized in the government-wide statement of net position. The valuation basis for capital assets is historical cost, or where historical cost is not available, estimated historical cost based on replacement cost. Donated capital assets are capitalized at acquisition value on the date donated.

Capital assets in the proprietary funds are capitalized in the fund in which they are utilized. The valuation basis for proprietary fund capital assets is the same as those used for the capital assets of governmental funds.

Depreciation is computed using the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 20 to 50 years; improvements/infrastructure, 5 to 50 years; equipment, 5 to 20 years.

The District records impairments of capital assets when it becomes probable that the carrying value of the assets will not be fully recovered over their estimated useful life. Impairments are recorded to reduce the carrying value of the assets to their net realizable value based on facts and circumstances in existence at the time of the determination. No impairments were recorded during the year ended June 30, 2023.

Interfund Balances

On fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund receivables/payables". These amounts are eliminated in the governmental activities columns of the Statement of Net Position.

Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the government-wide Statement of Net Position. For governmental funds, the current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignations and retirements that occur prior to year-end that have not yet been paid with expendable available financial resources. These amounts are reported in the fund from which the employees who have accumulated leave are paid.

Sick leave is accumulated without limit for each employee at the rate of one day for each month worked. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Credit for unused sick leave is applicable to all certificated employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full-time.

Accrued Liabilities and Long-Term Liabilities

All payables, accrued liabilities, and long-term liabilities are reported in the government-wide and proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as liabilities of the governmental funds.

However, claims and judgments, compensated absences, special termination benefits, and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the governmental fund financial statements only to the extent that they are due for payment during the current year. Bonds, leases, and other long-term liabilities are recognized as liabilities in the governmental fund financial statements when due.

Debt Premiums

In the government-wide financial statements and in the proprietary fund type financial statements, long-term liabilities are reported as liabilities in the applicable governmental activities or proprietary fund statement of net position. Debt premiums are amortized over the life of the bonds using the straight-line method, which approximates the effective interest method.

In governmental fund financial statements, bond premiums and issuance costs are recognized in the period the bonds are issued. The face amount of the debt is reported as other financing sources. Premiums received on debt issuance are also reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures in the period the bonds were issued.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources for deferred charges on refunding of debt, OPEB and pension related items.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources for OPEB and pension related items.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value. The net pension liability attributable to the governmental activities will be paid by the fund in which the employee worked.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District Plan and the CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the District Plan and the MPP's fiduciary net position have been determined on the same basis as they are reported by the District Plan and the MPP. For this purpose, MPP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost. The aggregate net OPEB liability attributable to the governmental activities will be paid primarily by the General Fund and Charter School Fund.

Fund Balances - Governmental Funds

As of June 30, 2023, fund balances of the governmental funds are classified as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board.

Assigned - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the governing board or chief business officer/assistant superintendent of business services may assign amounts for specific purposes.

Unassigned - all other spendable amounts.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Minimum Fund Balance Policy

The governing board adopted a minimum fund balance policy for the General Fund in order to protect the district against revenue shortfalls or unpredicted on-time expenditures. The policy requires a Reserve for Economic Uncertainties consisting of unassigned amounts equal to no less than 3% of General Fund expenditures and other financing uses.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position net of investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available. The government-wide financial statements report \$21,930,151 of net position restricted by enabling legislation.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the District, these revenues are cost of reimbursement from employees. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Interfund Activity

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented in the financial statements.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates, and those differences could be material.

Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Santa Barbara bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

Change in Accounting Principles

Implementation of GASB Statement No. 91

As of July 1, 2022, the District adopted GASB Statement No. 91, *Conduit Debt Obligations*. The objective of this Statement is to better meet the information needs of financial statement users by enhancing the comparability and consistency of conduit debt obligation reporting and reporting of related transactions and other events by state and local government issuers. The implementation of this standard eliminates the option for issuers of conduit debt to recognize a liability for this debt on their financial statements. In addition, it requires issuers to recognize liabilities associated with additional commitments extended by issuers and to recognize assets and deferred inflows of resources related to certain arrangements associated with conduit debt obligations. There was not a significant effect on the District's financial statements as a result of the implementation of the standard.

Implementation of GASB Statement No. 94

As of July 1, 2022, the District adopted GASB Statement No. 94, *Public-Private and Public-Public Partnerships (PPP) and Availability Payment Arrangements (APA)*. The implementation of this standard establishes standards of accounting and financial reporting for PPPs and APAs. The standard requires recognition of an asset, receivable, and deferred inflow of resources. There was not a significant effect on the District's financial statements as a result of the implementation of the standard.

Implementation of GASB Statement No. 96

As of July 1, 2022, the District adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*. The implementation of this standard establishes that a SBITA results in a right-to-use subscription IT asset - an intangible asset - and a corresponding liability. The standard provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA. The Statement requires recognition of certain SBITA assets and liabilities for SBITAs that previously were recognized as outflows of resources based on the payment provisions of the contract. There was not a significant effect on the District's financial statements as a result of the implementation of the standard.

Note 2 - Deposits and Investments

Summary of Deposits and Investments

Deposits and investments as of June 30, 2023, are classified in the accompanying financial statements as follows:

Governmental funds	\$ 53,253,495
Proprietary funds	<u>1,707,444</u>
Total deposits and investments	<u><u>\$ 54,960,939</u></u>

Deposits and investments as of June 30, 2023, consist of the following:

Cash on hand and in banks	\$ 66,439
Cash in revolving	37,633
Investments	<u>54,856,867</u>
Total deposits and investments	<u><u>\$ 54,960,939</u></u>

Policies and Practices

The District is authorized under California *Government Code* to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Investment in County Treasury - The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Investments Authorized by Debt Agreements

Investments of debt proceeds held by bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the California *Government Code* or the County's investment policy. These provisions allow for the acquisition of investment agreements with maturities of up to 30 years.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

The District manages its exposure to interest rate risk by investing in the Santa Barbara County Investment Pool and by having the Pool purchase a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The District maintains an investment of \$54,856,867 with the Santa Barbara County Investment Pool with an average weighted maturity of 643 days.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investments in the Santa Barbara County Investment Pool is not required to be rated, nor has it been rated as of June 30, 2023.

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California *Government Code* requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105% of the secured deposits. As of June 30, 2023, the District's bank balance was not exposed to custodial credit risk.

Note 3 - Receivables

Receivables at June 30, 2023, consisted of intergovernmental grants, entitlements, interest, and other local sources. All receivables are considered collectible in full.

	General Fund	Charter School Fund	Building Fund	Non-Major Governmental Funds	Proprietary Funds	Total
Federal Government						
Categorical aid	\$1,743,962	\$ -	\$ -	\$ 57,078	\$ -	\$1,801,040
State Government						
LCFF apportionment	430,281	913,381	-	-	-	1,343,662
Categorical aid	1,357,322	213,642	-	505,194	-	2,076,158
Lottery	121,600	21,600	-	-	-	143,200
Local Government						
Interest	213,871	49,571	50,570	38,513	6,536	359,061
Other local sources	160,952	24,226	-	105,720	-	290,898
Total	\$4,027,988	\$1,222,420	\$ 50,570	\$ 706,505	\$ 6,536	\$6,014,019

Note 4 - Capital Assets

Capital assets activity for the fiscal year ended June 30, 2023, was as follows:

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023
Governmental Activities				
Capital assets not being depreciated				
Land	\$ 1,878,255	\$ -	\$ -	\$ 1,878,255
Construction in progress	1,912,627	4,602,577	(1,346,377)	5,168,827
Total capital assets not being depreciated	3,790,882	4,602,577	(1,346,377)	7,047,082
Capital assets being depreciated				
Buildings and improvements	74,305,893	4,482,905	-	78,788,798
Furniture and equipment	7,880,796	1,342,796	-	9,223,592
Total capital assets being depreciated	82,186,689	5,825,701	-	88,012,390
Total capital assets	85,977,571	10,428,278	(1,346,377)	95,059,472
Accumulated depreciation				
Buildings and improvements	(24,055,241)	(2,030,279)	-	(26,085,520)
Furniture and equipment	(5,778,843)	(512,961)	-	(6,291,804)
Total accumulated depreciation	(29,834,084)	(2,543,240)	-	(32,377,324)
Governmental activities capital assets, net	\$ 56,143,487	\$ 7,885,038	\$ (1,346,377)	\$ 62,682,148

Depreciation expense was charged as a direct expense to governmental functions as follows:

Governmental Activities	
Plant services	\$ 2,543,240

Note 5 - Interfund Transactions

Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2023, between major and non-major governmental funds are as follows:

Due To	Due From			Total
	General Fund	Charter Schools Fund	Non-Major Governmental Funds	
General Fund	\$ -	\$ 291,646	\$ 4,148	\$ 295,794
Charter School Fund	32,201	-	-	32,201
Non-Major Governmental Funds	3,001,454	-	-	3,001,454
Total	<u>\$ 3,033,655</u>	<u>\$ 291,646</u>	<u>\$ 4,148</u>	<u>\$ 3,329,449</u>

The balance of \$32,201 is due to the Charter Schools Fund from the General Fund for charter in lieu of property taxes.

The balance of \$3,001,454 is due to the Special Reserve Fund for Capital Outlay Projects Non-Major Governmental Fund from the General Fund for construction related costs.

The balance of \$291,646 is due to the General Fund from the Charter Schools Fund for charter school fees.

A balance of \$2,768 is due to the General Fund from the Cafeteria Non-Major Governmental Fund for indirect and fuel costs.

A balance of \$1,380 is due to the General Fund from the Child Development Non-Major Governmental Fund for indirect and salary costs.

Operating Transfers

Interfund transfers for the year ended June 30, 2023, consisted of the following:

Transfer To	Transfer From		Total
	General Fund	Non-Major Governmental Funds	
Building Fund	\$ -	\$ 1,600,000	\$ 1,600,000
Non-Major Governmental Funds	3,000,000	-	3,000,000
Total	<u>\$ 3,000,000</u>	<u>\$ 1,600,000</u>	<u>\$ 4,600,000</u>

The General Fund transferred to Special Reserve Fund for Capital Outlay Projects
Non-Major Governmental Fund for construction related costs. \$ 3,000,000

The Capital Facilities Non-Major Governmental Fund transferred to the Building
Fund for construction project costs. 1,600,000

Total \$ 4,600,000

Note 6 - Accounts Payable

Accounts payable at June 30, 2023, consisted of the following:

	General Fund	Charter Schools Fund	Building Fund	Non-Major Governmental Funds	Proprietary Funds	Total
Vendor payables	\$ 808,061	\$ 101,380	\$ -	\$ 25,909	\$ 1,669,327	\$ 2,604,677
State categorical aid	555,408	188,887	-	-	-	744,295
Salaries and benefits	142,744	271	-	3,953	-	146,968
Construction	-	-	287,976	-	-	287,976
Total	<u>\$ 1,506,213</u>	<u>\$ 290,538</u>	<u>\$ 287,976</u>	<u>\$ 29,862</u>	<u>\$ 1,669,327</u>	<u>\$ 3,783,916</u>

Note 7 - Unearned Revenue

Unearned revenue at June 30, 2023, consisted of the following:

	General Fund	Charter Schools Fund	Non-Major Governmental Funds	Total
Federal financial assistance	\$ 555,323	\$ 131,563	\$ -	\$ 686,886
State categorical aid	212,057	399,371	158,608	770,036
Total	<u>\$ 767,380</u>	<u>\$ 530,934</u>	<u>\$ 158,608</u>	<u>\$ 1,456,922</u>

Note 8 - Long-Term Liabilities Other than OPEB and Pensions

Summary

The changes in the District's long-term liabilities other than OPEB and pensions during the year consisted of the following:

	Balance July 1, 2022	Additions	Deductions	Balance June 30, 2023	Due in One Year
Long-Term Liabilities					
General obligation bonds	\$ 47,220,000	\$ -	\$ (1,205,000)	\$ 46,015,000	\$ 7,375,000
Unamortized debt premiums	2,280,735	-	(326,093)	1,954,642	-
Compensated absences	176,588	27,615	-	204,203	-
Total	\$ 49,677,323	\$ 27,615	\$ (1,531,093)	\$ 48,173,845	\$ 7,375,000

Payments on the General Obligation Bonds are made from the Bond Interest and Redemption Fund. Payments for compensated absences are typically liquidated in the fund in which the employee worked.

General Obligation Bonds

The outstanding general obligation bonded debt is as follows:

Issuance Date	Final Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2022	Issued	Redeemed	Bonds Outstanding June 30, 2023
03/01/2012	08/01/2028	2.00%-3.50%	\$ 1,525,000	\$ 735,000	\$ -	\$ (100,000)	\$ 635,000
07/15/2015	08/01/2030	3.25%	7,415,000	4,470,000	-	(495,000)	3,975,000
06/28/2018	08/01/2048	3.25%-5.00%	15,210,000	13,410,000	-	-	13,410,000
06/25/2020	08/01/2049	2.00%-4.00%	20,500,000	19,800,000	-	(350,000)	19,450,000
06/25/2020	02/01/2031	.60%-1.80%	2,420,000	2,320,000	-	(260,000)	2,060,000
03/16/2021	10/01/2023	5.00%	6,485,000	6,485,000	-	-	6,485,000
				\$ 47,220,000	\$ -	\$ (1,205,000)	\$ 46,015,000

Debt Service Requirements to Maturity

The bonds mature as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2024	\$ 7,375,000	\$ 1,440,912	\$ 8,815,912
2025	1,000,000	1,254,003	2,254,003
2026	1,075,000	1,225,084	2,300,084
2027	1,155,000	1,192,629	2,347,629
2028	1,245,000	1,155,899	2,400,899
2029-2033	4,530,000	5,204,660	9,734,660
2034-2038	4,870,000	4,342,682	9,212,682
2039-2043	7,990,000	3,215,910	11,205,910
2044-2048	11,850,000	1,745,156	13,595,156
2049-2050	4,925,000	150,371	5,075,371
 Total	 <u>\$ 46,015,000</u>	 <u>\$ 20,927,306</u>	 <u>\$ 66,942,306</u>

Compensated Absences

Compensated absences (unpaid employee vacation) for the District at June 30, 2023, amounted to \$204,203.

Note 9 - Aggregate Net Other Postemployment Benefits (OPEB) Liability

For the fiscal year ended June 30, 2023, the District reported net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

<u>OPEB Plan</u>	<u>Net OPEB Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>OPEB Expense</u>
District Plan	\$ 2,257,176	\$ 988,565	\$ 473,815	\$ (2,094,796)
Medicare Premium Payment (MPP) Program	204,754	-	-	(34,526)
 Total	 <u>\$ 2,461,930</u>	 <u>\$ 988,565</u>	 <u>\$ 473,815</u>	 <u>\$ (2,129,322)</u>

The details of each plan are as follows:

District Plan

Plan Administration

The management of the Plan is vested with the governing board of the District. The Public Agency Retirement Services (PARS) administers the accumulation of funds and payments of benefits for the Orcutt Union School District and Orcutt Academy Charter Postemployment Benefit Plan (the Plan). The plan is an agent multi-employer defined benefit plan that is used to provide postemployment benefits other than pension (OPEB) for eligible retirees and their spouses. Financial information for PARS can be obtained from contact at www.pars.org.

Plan Membership

At June 30, 2022, the valuation date, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	62
Active employees	161
	223
Total	223

Benefits Provided

The Plan provides medical, dental, and vision insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The District’s governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

Contributions

The contribution requirements of the Plan members and the District are established and may be amended by the District, Orcutt Educators Association, the local California Service Employees Association (CSEA), and unrepresented groups. Voluntary contributions based on projected pay-as-you-go financing requirements and any additional mounts to prefund benefits with the District, Orcutt Educators Association, CSEA, and the unrepresented groups are based on availability of funds. For the measurement period of June 30, 2023, the District contributed \$2,539,137 to the Plan, of which \$727,238 was used for premiums, \$1,450,000 was used to fund the OPEB trust, and \$361,899 represents the effect of the implicit rate subsidy.

Investment

Investment Policy

The Plan’s policy in regard to the allocation of invested assets is established and may be amended by the governing board by a majority vote of its members. It is the policy of the District to pursue an investment strategy that reduces risks through the prudent diversification for the portfolio across a broad selection of distinct asset classes. The Plan’s investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocation over short time spans. The following was the governing board’s adopted asset allocation policy as of June 30, 2022:

Asset Class	Target Allocation
Equities	15%
Fixed Income	80%
Short-term Government Fixed	5%

OPEB Liability of the District

The District’s net OPEB liability of \$2,257,176 was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2022. The components of the net OPEB liability of the District at June 30, 2023, was as follows:

Total OPEB liability	\$ 10,481,897
Plan fiduciary net position	8,224,721
Net OPEB liability	\$ 2,257,176
Plan fiduciary net position as a percentage of the total OPEB liability	(78.47%)

Actuarial Assumptions

The total OPEB liability as of June 30, 2023 was determined by applying updated procedures to the financial reporting actuarial valuation as of June 30, 2022, and rolling forward the net OPEB liability to June 30, 2023. The following assumptions were applied to all periods included in the measurement, unless otherwise specified:

District Plan:

Inflation	2.50 percent
Salary increases	2.75 percent, average, including inflation
Investment rate of return	4.75 percent, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	4.00 percent

Orcutt Academy Charter Plan:

Inflation	2.50 percent
Salary increases	2.75 percent, average, including inflation
Investment rate of return	4.75 percent, net of OPEB plan investment expense, including inflation
Healthcare cost trend rates	2.75 percent

The discount rate was based on the assumed long-term expected rate of return on plan assets.

Mortality rates were based on the 2020 CalSTRS Mortality Table for certificated employees and the 2017 CalPERS Mortality for Miscellaneous Employees Table for classified employees. Mortality rates vary by age and sex. (Unisex mortality rates are not often used as individual OPEB benefits do not depend on the mortality table used.) If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of an actuarial experience study for the period of July 1, 2021 to June 30, 2022.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2022, (see the discussion of the Plan's investment policy) are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Equities	7.5%
Fixed Income	4.3%
Short-term Government Fixed	3.0%

Discount Rate

The discount rate used to measure the total OPEB liability was 4.75%. The projection of cash flows used to determine the discount rate assumed that the District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance, June 30, 2022	\$ 10,801,251	\$ 6,417,522	\$ 4,383,729
Service cost	276,035	-	276,035
Interest	493,748	-	493,748
Contributions - employer	-	2,539,137	(2,539,137)
Expected investment income	-	338,790	(338,790)
Difference between projected and actual earnings on OPEB plan investments	-	38,599	(38,599)
Benefit payments	(1,089,137)	(1,089,137)	-
Administrative expense	-	(20,190)	20,190
Net change in total OPEB liability	(319,354)	1,807,199	(2,126,553)
Balance, June 30, 2023	\$ 10,481,897	\$ 8,224,721	\$ 2,257,176

There were no changes to benefit terms noted since the previous valuation. The medical trend rate for the Orcutt Academy Charter Plan changed from 4.00% to 2.75% since the previous valuation.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net OPEB Liability
1% decrease (3.75%)	\$ 2,749,499
Current discount rate (4.75%)	2,257,176
1% increase (5.75%)	1,787,371

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rates:

District Plan:

Healthcare Cost Trend Rate	Net OPEB Liability
1% decrease (3.0%)	\$ 1,332,782
Current healthcare cost trend rate (4.0%)	2,007,081
1% increase (5.0%)	2,763,109

Orcutt Academy Charter Plan:

Healthcare Cost Trend Rate	Net OPEB Liability
1% decrease (1.75%)	\$ 160,984
Current healthcare cost trend rate (2.75%)	250,095
1% increase (3.75%)	353,749

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2023, the District reported deferred outflows of resources and deferred inflow of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 340,025	\$ 99,251
Changes of assumptions	87,140	374,564
Net difference between projected and actual earnings on OPEB plan investments	561,400	-
Total	\$ 988,565	\$ 473,815

The deferred outflows/(inflows) of resources related to the differences between projected and actual earnings on OPEB plan investments will be amortized over a closed five-year period and will be recognized as OPEB expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 156,382
2025	162,625
2026	250,108
2027	(7,715)
Total	\$ 561,400

The deferred outflows/(inflows) of resources related to differences between expected and actual experience in the measurement of the total OPEB liability and changes of assumptions will be amortized over the Expected Average Remaining Services Lice (EARSL) of all members that are provided benefits as of the beginning of the measurement period. The EARSL for the measurement period is 9.5 for the District Plan and 6.1 for the Orcutt Academy Charter Plan and will be recognized in OPEB expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ (178,171)
2025	(54,685)
2026	74,547
2027	74,547
2028	13,073
Thereafter	24,039
Total	\$ (46,650)

Medicare Premium Payment (MPP) Program

Plan Description

The Medicare Premium Payment (MPP) Program is administered by the California State Teachers’ Retirement System (CalSTRS). The MPP Program is a cost-sharing multiple-employer other postemployment benefit plan (OPEB) established pursuant to Chapter 1032, Statutes 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers’ Health Benefits Fund (THBF).

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021 annual actuarial valuation report, Medicare Premium Payment Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the State Teachers Retirement Plan (STRP) Defined Benefit (DB) Program who were retired or began receiving a disability allowance prior to July 1, 2012 and were not eligible for premium free Medicare Part A. The payments are made directly to the Centers for Medicare and Medicaid Services (CMS) on a monthly basis.

The MPP Program is closed to new entrants as members who retire after July 1, 2012, are not eligible for coverage under the MPP Program.

The MPP Program is funded on a pay-as-you go basis from a portion of monthly District benefit payments. In accordance with California *Education Code* Section 25930, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

Net OPEB Liability and OPEB Expense

At June 30, 2023, the District reported a liability of \$204,754 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. The District's proportion of the net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2022 and June 30, 2021 was 0.0622% and 0.0600%, respectively, resulting in a net increase in the proportionate share of 0.0022%.

For the year ended June 30, 2023, the District recognized OPEB expense of \$(34,526).

Actuarial Methods and Assumptions

The June 30, 2022 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total OPEB liability to June 30, 2022, using the assumptions listed in the following table:

Measurement Date	June 30, 2022	June 30, 2021
Valuation Date	June 30, 2021	June 30, 2020
Experience Study	July 1, 2015 through June 30, 2018	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	3.54%	2.16%
Medicare Part A Premium Cost Trend Rate	4.50%	4.50%
Medicare Part B Premium Cost Trend Rate	5.40%	5.40%

For the valuation as of June 30, 2021, CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

Assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 209 or an average of 0.14% of the potentially eligible population (145,282).

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2022, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

Discount Rate

The discount rate used to measure the total OPEB liability as of June 30, 2022, is 3.54%. As the MPP Program is funded on a pay-as-you-go basis as previously noted, the OPEB Plan’s fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 3.54%, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2022, was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate increased 2.16% from 3.54% as of June 30, 2022.

Sensitivity of the District’s Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the District’s proportionate share of the net OPEB liability calculated using the current discount rate, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net OPEB Liability
1% decrease (2.54%)	\$ 223,221
Current discount rate (3.54%)	204,754
1% increase (4.54%)	188,764

Sensitivity of the District’s Proportionate Share of the Net OPEB Liability to Changes in the Medicare Costs Trend Rate

The following presents the District’s proportionate share of the net OPEB liability calculated using the Medicare costs trend rates, as well as what the net OPEB liability would be if it were calculated using Medicare costs trend rates that are one percent lower or higher than the current rates:

Medicare Costs Trend Rate	Net OPEB Liability
1% decrease (3.50% Part A and 4.40% Part B)	\$ 187,869
Current Medicare costs trend rate (4.50% Part A and 5.40% Part B)	204,754
1% increase (5.50% Part A and 6.40% Part B)	223,894

Note 10 - Fund Balances

Fund balances composed of the following elements:

	General Fund	Charter Schools Fund	Building Fund	Non-Major Governmental Funds	Total
Nonspendable					
Revolving cash	\$ 36,633	\$ 1,000	\$ -	\$ -	\$ 37,633
Stores inventories	9,812	-	-	71,368	81,180
Total nonspendable	46,445	1,000	-	71,368	118,813
Restricted					
Legally restricted programs	10,092,526	4,501,070	-	3,216,900	17,810,496
Capital projects	-	-	8,316,018	1,335,935	9,651,953
Debt services	-	-	-	3,464,316	3,464,316
Total restricted	10,092,526	4,501,070	8,316,018	8,017,151	30,926,765
Committed					
Technology update	1,000,000	-	-	-	1,000,000
Textbook adoption	1,000,000	-	-	-	1,000,000
Economic downturn/declining enrollment	7,293,292	-	-	-	7,293,292
TK expansion plan implementation	1,500,000	-	-	-	1,500,000
Strategic plan implementation	2,000,000	-	-	-	2,000,000
Local Control Accountability Plan (LCAP)	432,384	-	-	-	432,384
Total committed	13,225,676	-	-	-	13,225,676
Assigned					
Postemployment benefits	5,680	-	-	-	5,680
Deferred maintenance	6,542,499	-	-	-	6,542,499
Capital projects	-	-	-	3,077,343	3,077,343
Compensated Absences	50,000	-	-	-	50,000
Total assigned	6,598,179	-	-	3,077,343	9,675,522
Unassigned					
Reserve for economic uncertainties	1,823,871	-	-	-	1,823,871
Total unassigned	1,823,871	-	-	-	1,823,871
Total	<u>\$ 31,786,697</u>	<u>\$ 4,502,070</u>	<u>\$ 8,316,018</u>	<u>\$ 11,165,862</u>	<u>\$ 55,770,647</u>

Note 11 - Risk Management

Property and Liability

The District is exposed to various risks of loss related to torts; theft, damage, and destruction of assets; errors and omissions; injuries to employees and natural disasters. During fiscal year ending June 30, 2023, the District contracted with SISC II for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

Workers' Compensation

For fiscal year 2023, the District participated in the SIPE, an insurance purchasing pool. The intent of the SIPE is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in the SIPE. The workers' compensation experience of the participating districts is calculated as one experience and a common premium rate is applied to all districts in the name of SIPE. Each participant pays its workers' compensation premium based on its individual rate.

Employee Medical Benefits

The District has contracted with the SISC III to provide employee health benefits. Rates are set through an annual calculation process. The District pays a monthly contribution, which is placed in a common fund from which claim payments are made for all participating districts. Claims are paid for all participants regardless of claims flow. The Board of Directors has a right to return monies to a district subsequent to the settlement of all expenses and claims if a district withdraws from the pool.

Note 12 - Employee Retirement Systems

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2023, the District reported its proportionate share of net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
CalSTRS	\$ 28,778,617	\$ 6,912,128	\$ 5,390,952	\$ 1,820,717
CalPERS	16,085,253	5,902,680	793,529	2,044,080
Total	<u>\$ 44,863,870</u>	<u>\$ 12,814,808</u>	<u>\$ 6,184,481</u>	<u>\$ 3,864,797</u>

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2023, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	2% at 60	2% at 62
Benefit formula	5 years of service	5 years of service
Benefit vesting schedule	Monthly for life	Monthly for life
Benefit payments	60	62
Retirement age	2.0% - 2.4%	2.0% - 2.4%
Monthly benefits as a percentage of eligible compensation	10.25%	10.205%
Required employee contribution rate	19.10%	19.10%
Required employer contribution rate	10.828%	10.828%
Required state contribution rate		

Contributions

Required member, District, and State of California contributions rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contributions rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2023, are presented above and the District's total contributions were \$4,903,484.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support and the total portion of the net pension liability that was associated with the District were as follows:

Total net pension liability, including State share	
Proportionate share of net pension liability	\$ 28,778,617
State's proportionate share of the net pension liability	<u>14,412,219</u>
Total	<u><u>\$ 43,190,836</u></u>

The net pension liability was measured as of June 30, 2022. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The District's proportionate share for the measurement period June 30, 2022 and June 30, 2021, was 0.0414% and 0.0399%, respectively, resulting in a net increase in the proportionate share of 0.0015%.

For the year ended June 30, 2023, the District recognized pension expense of \$1,820,717. In addition, the District recognized pension expense and revenue of \$1,162,336 for support provided by the State. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 4,903,484	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	557,827	1,825,826
Differences between projected and actual earnings on pension plan investments	-	1,407,330
Differences between expected and actual experience in the measurement of the total pension liability	23,607	2,157,796
Changes of assumptions	<u>1,427,210</u>	<u>-</u>
Total	<u><u>\$ 6,912,128</u></u>	<u><u>\$ 5,390,952</u></u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ (1,033,788)
2025	(1,119,934)
2026	(1,682,370)
2027	2,428,762
Total	\$ (1,407,330)

The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 276,405
2025	(645,373)
2026	(672,762)
2027	(490,859)
2028	(425,244)
Thereafter	(17,145)
Total	\$ (1,974,978)

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Experience study	July 1, 2015 through June 30, 2018
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2022, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Public equity	42%	4.8%
Fixed income	12%	1.3%
Real estate	15%	3.6%
Private equity	13%	6.3%
Risk mitigating strategies	10%	1.8%
Inflation sensitive	6%	3.3%
Cash/liquidity	2%	(0.4%)

Discount Rate

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District’s proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.10%)	\$ 48,876,766
Current discount rate (7.10%)	28,778,617
1% increase (8.10%)	12,091,111

California Public Employees Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under the California Public Employees’ Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees’ Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021 annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at:
<https://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor, and the member’s final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member’s beneficiary if the member dies while actively employed. An employee’s eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2023, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	2% at 55	2% at 62
Benefit formula	5 years of service	5 years of service
Benefit vesting schedule	Monthly for life	Monthly for life
Benefit payments	55	62
Retirement age	1.1% - 2.5%	1.0% - 2.5%
Monthly benefits as a percentage of eligible compensation	7.00%	8.00%
Required employee contribution rate	25.37%	25.37%
Required employer contribution rate		

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contributions rates are expressed as percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2023, are presented above and the total District contributions were \$2,219,136.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

As of June 30, 2023, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$16,085,253. The net pension liability was measured as of June 30, 2022. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportionate share for the measurement period June 30, 2022 and June 30, 2021, was 0.0467% and 0.0443%, respectively, resulting in net increase in the proportionate share of 0.0024%.

For the year ended June 30, 2023, the District recognized pension expense of \$2,044,080. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 2,219,136	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	521,722	393,308
Differences between projected and actual earnings on pension plan investments	1,899,230	-
Differences between expected and actual experience in the measurement of the total pension liability	72,696	400,221
Changes of assumptions	1,189,896	-
Total	\$ 5,902,680	\$ 793,529

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 316,731
2025	280,919
2026	143,496
2027	1,158,084
Total	\$ 1,899,230

The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.9 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 280,932
2025	306,482
2026	398,970
2027	4,401
Total	\$ 990,785

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Experience study	July 1, 1997 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	6.90%
Investment rate of return	6.90%
Consumer price inflation	2.30%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global Equity - cap-weighted	30%	4.45%
Global Equity non-cap-weighted	12%	3.84%
Private Equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed Securities	5%	0.50%
Investment Grade Corporates	10%	1.56%
High Yield	5%	2.27%
Emerging Market Debt	5%	2.48%
Private Debt	5%	3.57%
Real Assets	15%	3.21%
Leverage	(5%)	(0.59%)

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on the School Employer Pool investments was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District’s proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (5.90%)	\$ 23,235,962
Current discount rate (6.90%)	16,085,253
1% increase (7.90%)	10,175,454

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS in the amount of \$2,312,036 (10.828% of annual payroll). Contributions are no longer appropriated in the annual Budget Act for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

Note 13 - Commitments and Contingencies

Grants

The District received financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2023.

Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect of the overall financial position of the District at June 30, 2023.

Construction Commitments

As of June 30, 2023, the District had the following commitments with respect to the unfinished capital projects:

Capital Project	Remaining Construction Commitment	Expected Date of Completion
Orcutt Academy HS Multi-Use Room Building	\$ 5,079,044	May 2024

Note 14 - Participation in Joint Powers Authorities

The Orcutt Union School District participates in three joint ventures under joint powers agreements (JPAs): the Self-Insurance Program for Employees, the Self-Insured Schools of California II, and the Self-Insured Schools of California III. The relationships between the Orcutt Union School District and the JPAs are such that none of the JPAs are a component unit of the Orcutt Union School District for financial reporting purposes.

These entities have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, financial transactions between the entities and the District are included in these statements. Audited financial statements are available from the respective entities.

The District made payments of \$388,435, \$603,918, and \$4,363,611 to SIPE, SISC II, and SISC III, respectively.

Self-Insurance Program for Employees (SIPE)

SIPE was established to provide the services and other items necessary and appropriate for the development, operation, and maintenance of a self-insurance system for workers' compensation claims against the public educational agencies who are members thereof. The participants consist of the Office of the County Superintendent of Schools, school districts, and a community college. Each participant may appoint one representative to the governing board, the governing board is responsible for establishing premium rates and making budgeting decisions.

Self-Insured School of California II (SISC II)

SISC II arranges for and provides property and liability insurance for its member school districts. The Orcutt Union School District pays a premium commensurate with the level of coverage requested.

Self-Insured School of California III (SISC III)

SIPE III arranges for and provides health and welfare insurance for its member school districts. The Orcutt Union School District pays a premium commensurate with the level of health and welfare insurance provided.

Note 15 - Subsequent Events

On August 23, 2023, the District issued \$6,790,000 General Obligation Bonds, Election 2016, Series C. The bonds are being issued to pay the District's 2021 General Obligation Bond Anticipation Notes, and to pay the costs of issuing the Bonds. The bonds interest payments are due semiannually on February 1 and August 1 of each year, commencing February 1, 2024 with interest rates varying between 4.125% and 6.00%.



Required Supplementary Information
June 30, 2023

Orcutt Union School District

Orcutt Union School District
 Budgetary Comparison Schedule – General Fund
 Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variances - Positive (Negative)
	Original	Final		Final to Actual
Revenues				
Local Control Funding Formula	\$ 42,682,770	\$ 37,199,720	\$ 45,209,395	\$ 8,009,675
Federal sources	3,210,929	5,444,690	3,741,427	(1,703,263)
Other State sources	5,012,067	12,767,628	14,100,899	1,333,271
Other local sources	5,250,120	5,145,061	5,545,898	400,837
Total revenues ¹	<u>56,155,886</u>	<u>60,557,099</u>	<u>68,597,619</u>	<u>8,040,520</u>
Expenditures				
Current				
Certificated salaries	21,952,799	22,944,075	22,944,073	2
Classified salaries	7,924,711	9,041,435	9,040,862	573
Employee benefits	14,883,796	14,816,799	14,791,800	24,999
Books and supplies	2,861,969	4,447,056	2,089,602	2,357,454
Services and operating expenditures	3,737,546	5,968,797	4,627,894	1,340,903
Other outgo	2,199,222	2,197,513	2,689,760	(492,247)
Capital outlay	1,090,512	1,881,514	857,043	1,024,471
Total expenditures ¹	<u>54,650,555</u>	<u>61,297,189</u>	<u>57,041,034</u>	<u>4,256,155</u>
Excess of Revenues Over Expenditures	<u>1,505,331</u>	<u>(740,090)</u>	<u>11,556,585</u>	<u>12,296,675</u>
Other Financing Sources (Uses) Transfers out	<u>(1,647,321)</u>	<u>(4,246,924)</u>	<u>(3,000,000)</u>	<u>1,246,924</u>
Net Change in Fund Balances	(141,990)	(4,987,014)	8,556,585	13,543,599
Fund Balance - Beginning	<u>23,230,112</u>	<u>23,230,112</u>	<u>23,230,112</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 23,088,122</u>	<u>\$ 18,243,098</u>	<u>\$ 31,786,697</u>	<u>\$ 13,543,599</u>

¹ Due to the consolidation of Fund 14, Deferred Maintenance Fund and Fund 20, Special Reserve Fund for Postemployment Benefits for reporting purposes into the General Fund, additional revenues and expenditures pertaining to these other funds are included in the Actual (GAAP Basis) revenues and expenditures, however are not included in the original and final General Fund budgets.

Orcutt Union School District
 Budgetary Comparison Schedule – Charter Schools Special Revenue Fund
 Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variances - Positive (Negative)
	Original	Final		Final to Actual
Revenues				
Local Control Funding Formula	\$ 8,168,932	\$ 8,439,780	\$ 8,634,642	\$ 194,862
Federal sources	40	232,928	101,758	(131,170)
Other State sources	792,538	1,773,909	2,009,755	235,846
Other local sources	138,774	548,398	455,400	(92,998)
Total revenues	<u>9,100,284</u>	<u>10,995,015</u>	<u>11,201,555</u>	<u>206,540</u>
Expenditures				
Current				
Certificated salaries	3,757,774	4,044,263	3,884,535	159,728
Classified salaries	629,010	689,017	688,883	134
Employee benefits	2,007,330	2,201,622	2,104,111	97,511
Books and supplies	328,203	1,135,725	369,525	766,200
Services and operating expenditures	2,351,012	2,799,701	2,713,427	86,274
Capital Outlay	-	70,694	70,693	1
Total expenditures	<u>9,073,329</u>	<u>10,941,022</u>	<u>9,831,174</u>	<u>1,109,848</u>
Net Change in Fund Balances	26,955	53,993	1,370,381	1,316,388
Fund Balance - Beginning	<u>3,131,689</u>	<u>3,131,689</u>	<u>3,131,689</u>	-
Fund Balance - Ending	<u>\$ 3,158,644</u>	<u>\$ 3,185,682</u>	<u>\$ 4,502,070</u>	<u>\$ 1,316,388</u>

Orcutt Union School District
Schedule of Changes in the District's Net OPEB Liability and Related Ratios
Year Ended June 30, 2023

	2023	2022	2021
Total OPEB Liability			
Service cost	\$ 276,035	\$ 338,102	\$ 329,053
Interest	493,748	506,292	511,448
Difference between expected and actual experience	-	-	-
Changes of assumptions	-	127,132	-
Experience (gains)/losses	-	338,973	-
Benefit payments	<u>(1,089,137)</u>	<u>(932,081)</u>	<u>(964,186)</u>
Net change in total OPEB liability	(319,354)	378,418	(123,685)
Total OPEB Liability - Beginning	<u>10,801,251</u>	<u>10,422,833</u>	<u>10,546,518</u>
Total OPEB Liability - Ending (a)	<u><u>\$ 10,481,897</u></u>	<u><u>\$ 10,801,251</u></u>	<u><u>\$ 10,422,833</u></u>
Plan Fiduciary Net Position			
Contributions - employer	\$ 2,539,137	\$ 932,081	\$ 3,134,186
Expected investment income	338,790	(921,679)	715,785
Difference between expected and actual investment income	38,599	-	-
Investment gains/(losses)	-	-	-
Benefit payments	(1,089,137)	(932,081)	(964,186)
Administrative expense	<u>(20,190)</u>	<u>(21,167)</u>	<u>(14,282)</u>
Net change in plan fiduciary net position	1,807,199	(942,846)	2,871,503
Plan Fiduciary Net Position - Beginning	<u>6,417,522</u>	<u>7,360,368</u>	<u>4,488,865</u>
Plan Fiduciary Net Position - Ending (b)	<u><u>\$ 8,224,721</u></u>	<u><u>\$ 6,417,522</u></u>	<u><u>\$ 7,360,368</u></u>
Net OPEB Liability - Ending (a) - (b)	<u><u>\$ 2,257,176</u></u>	<u><u>\$ 4,383,729</u></u>	<u><u>\$ 3,062,465</u></u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	<u>78.47%</u>	<u>59.41%</u>	<u>70.62%</u>
Covered Payroll	<u>N/A¹</u>	<u>N/A¹</u>	<u>N/A¹</u>
Net OPEB Liability as a Percentage of Covered Payroll	<u>N/A¹</u>	<u>N/A¹</u>	<u>N/A¹</u>
Measurement Date	June 30, 2023	June 30, 2022	June 30, 2021

¹ The District's OPEB Plan is administered through a trust, however, contributions are not made based on a measure of pay. Therefore, no measure of payroll is presented.

Note: In the future, as data becomes available, ten years of information will be presented.

Orcutt Union School District
Schedule of Changes in the District's Net OPEB Liability and Related Ratios
Year Ended June 30, 2023

	2020	2019	2018
Total OPEB Liability			
Service cost	\$ 530,760	\$ 641,330	\$ 624,166
Interest	540,240	557,439	408,468
Difference between expected and actual experience	(253,337)	-	-
Changes of assumptions	(442,521)	(787,928)	-
Experience (gains)/losses	-	-	-
Benefit payments	(736,117)	(662,926)	(637,429)
Net change in total OPEB liability	(360,975)	(252,085)	395,205
Total OPEB Liability - Beginning	10,907,493	11,159,578	10,764,373
Total OPEB Liability - Ending (a)	<u>\$ 10,546,518</u>	<u>\$ 10,907,493</u>	<u>\$ 11,159,578</u>
Plan Fiduciary Net Position			
Contributions - employer	\$ 1,586,117	\$ 4,077,328	\$ 637,429
Expected investment income	192,259	85,360	-
Difference between expected and actual investment income	-	-	-
Investment gains/(losses)	31,230	(74,788)	-
Benefit payments	(736,117)	(662,926)	(637,429)
Administrative expense	(9,598)	-	-
Net change in plan fiduciary net position	1,063,891	3,424,974	-
Plan Fiduciary Net Position - Beginning	3,424,974	-	-
Plan Fiduciary Net Position - Ending (b)	<u>\$ 4,488,865</u>	<u>\$ 3,424,974</u>	<u>\$ -</u>
Net OPEB Liability - Ending (a) - (b)	<u>\$ 6,057,653</u>	<u>\$ 7,482,519</u>	<u>\$ 11,159,578</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	42.56%	31.40%	0.00%
Covered Payroll	N/A ¹	N/A ¹	N/A ¹
Net OPEB Liability as a Percentage of Covered Payroll	N/A ¹	N/A ¹	N/A ¹
Measurement Date	June 30, 2020	June 30, 2019	June 30, 2018

¹ The District's OPEB Plan is administered through a trust, however, contributions are not made based on a measure of pay. Therefore, no measure of payroll is presented.

Note: In the future, as data becomes available, ten years of information will be presented.

Orcutt Union School District
Schedule of the District's Proportionate Share of the Net OPEB Liability – MPP Program
Year Ended June 30, 2023

Year ended June 30,	2023	2022	2021
Proportion of the net OPEB liability	0.0622%	0.0600%	0.0714%
Proportionate share of the net OPEB liability	\$ 204,754	\$ 239,280	\$ 302,553
Covered payroll	N/A ¹	N/A ¹	N/A ¹
Proportionate share of the net OPEB liability as a percentage of it's covered payroll	N/A ¹	N/A ¹	N/A ¹
Plan fiduciary net position as a percentage of the total OPEB liability	(0.94%)	(0.80%)	(0.71%)
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020
Year ended June 30,	2020	2019	2018
Proportion of the net OPEB liability	0.0730%	0.0753%	0.0754%
Proportionate share of the net OPEB liability	\$ 271,953	\$ 288,222	\$ 317,280
Covered payroll	N/A ¹	N/A ¹	N/A ¹
Proportionate share of the net OPEB liability as a percentage of it's covered payroll	N/A ¹	N/A ¹	N/A ¹
Plan fiduciary net position as a percentage of the total OPEB liability	(0.81%)	(0.40%)	0.01%
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017

¹As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

Note : In the future, as data becomes available, ten years of information will be presented.

Orcutt Union School District
Schedule of the District's Proportionate Share of the Net Pension Liability - CalSTRS
Year Ended June 30, 2023

CalSTRS	2023	2022	2021	2020	2019
Proportion of the net pension liability	0.0414%	0.0399%	0.0410%	0.0413%	0.0420%
Proportionate share of the net pension liability	\$ 28,778,617	\$ 18,161,961	\$ 39,706,122	\$ 37,283,867	\$ 38,556,718
State's proportionate share of the net pension liability	14,412,219	9,138,394	20,468,511	20,340,839	22,075,524
Total	<u>\$ 43,190,836</u>	<u>\$ 27,300,355</u>	<u>\$ 60,174,633</u>	<u>\$ 57,624,706</u>	<u>\$ 60,632,242</u>
Covered payroll	<u>\$ 23,393,647</u>	<u>\$ 22,078,693</u>	<u>\$ 22,134,784</u>	<u>\$ 22,448,262</u>	<u>\$ 22,311,247</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	<u>123.02%</u>	<u>82.26%</u>	<u>179.38%</u>	<u>166.09%</u>	<u>172.81%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>81%</u>	<u>87%</u>	<u>72%</u>	<u>73%</u>	<u>71%</u>
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
		2018	2017	2016	2015
Proportion of the net pension liability		<u>0.0417%</u>	<u>0.0443%</u>	<u>0.0452%</u>	<u>0.0426%</u>
Proportionate share of the net pension liability		\$ 38,523,730	\$ 35,807,180	\$ 30,402,486	\$ 24,868,700
State's proportionate share of the net pension liability		<u>22,790,313</u>	<u>20,384,389</u>	<u>16,079,564</u>	<u>15,016,795</u>
Total		<u>\$ 61,314,043</u>	<u>\$ 56,191,569</u>	<u>\$ 46,482,050</u>	<u>\$ 39,885,495</u>
Covered payroll		<u>\$ 23,242,234</u>	<u>\$ 20,829,795</u>	<u>\$ 20,005,788</u>	<u>23,953,830</u>
Proportionate share of the net pension liability as a percentage of its covered payroll		<u>165.75%</u>	<u>171.90%</u>	<u>151.97%</u>	<u>103.82%</u>
Plan fiduciary net position as a percentage of the total pension liability		<u>69%</u>	<u>70%</u>	<u>74%</u>	<u>77%</u>
Measurement Date		June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

Note : In the future, as data becomes available, ten years of information will be presented.

Orcutt Union School District
Schedule of the District's Proportionate Share of the Net Pension Liability - CalPERS
Year Ended June 30, 2023

CalPERS	2023	2022	2021	2020	2019
Proportion of the net pension liability	0.0467%	0.0443%	0.0462%	0.0462%	0.0456%
Proportionate share of the net pension liability	\$ 16,085,253	\$ 8,998,553	\$ 14,185,955	\$ 13,456,107	\$ 12,145,090
Covered payroll	\$ 7,173,976	\$ 6,371,783	\$ 6,665,068	\$ 6,399,828	\$ 6,075,848
Proportionate share of the net pension liability as a percentage of its covered payroll	224.22%	141.23%	212.84%	210.26%	199.89%
Plan fiduciary net position as a percentage of the total pension liability	70%	81%	70%	70%	71%
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
		2018	2017	2016	2015
Proportion of the net pension liability		0.0455%	0.0477%	0.0473%	0.0463%
Proportionate share of the net pension liability		\$ 10,865,013	\$ 9,420,506	\$ 6,971,325	\$ 5,260,178
Covered payroll		\$ 9,790,855	\$ 5,610,720	\$ 5,023,048	5,942,471
Proportionate share of the net pension liability as a percentage of its covered payroll		110.97%	167.90%	138.79%	88.52%
Plan fiduciary net position as a percentage of the total pension liability		72%	74%	79%	83%
Measurement Date		June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

Note : In the future, as data becomes available, ten years of information will be presented.

Orcutt Union School District
Schedule of the District's Contributions - CalSTRS
Year Ended June 30, 2023

CalSTRS	2023	2022	2021	2020	2019
Contractually required contribution	\$ 4,903,484	\$ 3,958,205	\$ 3,565,709	\$ 3,785,048	\$ 3,654,577
Less contributions in relation to the contractually required contribution	<u>4,903,484</u>	<u>3,958,205</u>	<u>3,565,709</u>	<u>3,785,048</u>	<u>3,654,577</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 25,672,691</u>	<u>\$ 23,393,647</u>	<u>\$ 22,078,693</u>	<u>\$ 22,134,784</u>	<u>\$ 22,448,262</u>
Contributions as a percentage of covered payroll	<u>19.10%</u>	<u>16.92%</u>	<u>16.15%</u>	<u>17.10%</u>	<u>16.28%</u>
CalSTRS	2018	2017	2016	2015	
Contractually required contribution	\$ 3,219,513	\$ 2,923,873	\$ 2,235,037	\$ 1,776,514	
Less contributions in relation to the contractually required contribution	<u>3,219,513</u>	<u>2,923,873</u>	<u>2,235,037</u>	<u>1,776,514</u>	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Covered payroll	<u>\$ 22,311,247</u>	<u>\$ 23,242,234</u>	<u>\$ 20,829,795</u>	<u>\$ 20,005,788</u>	
Contributions as a percentage of covered payroll	<u>14.43%</u>	<u>12.58%</u>	<u>10.73%</u>	<u>8.88%</u>	

Note : In the future, as data becomes available, ten years of information will be presented.

Orcutt Union School District
Schedule of the District's Contributions - CalPERS
Year Ended June 30, 2023

CalPERS	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution	\$ 2,219,136	\$ 1,643,558	\$ 1,318,959	\$ 1,314,418	\$ 1,155,937
Less contributions in relation to the contractually required contribution	<u>2,219,136</u>	<u>1,643,558</u>	<u>1,318,959</u>	<u>1,314,418</u>	<u>1,155,937</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 8,747,087</u>	<u>\$ 7,173,976</u>	<u>\$ 6,371,783</u>	<u>\$ 6,665,068</u>	<u>\$ 6,399,828</u>
Contributions as a percentage of covered payroll	<u>25.370%</u>	<u>22.910%</u>	<u>20.700%</u>	<u>19.721%</u>	<u>18.062%</u>
 CalPERS		<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution		\$ 943,640	\$ 1,359,754	\$ 664,702	\$ 591,263
Less contributions in relation to the contractually required contribution		<u>943,640</u>	<u>1,359,754</u>	<u>664,702</u>	<u>591,263</u>
Contribution deficiency (excess)		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll		<u>\$ 6,075,848</u>	<u>\$ 9,790,855</u>	<u>\$ 5,610,720</u>	<u>\$ 5,023,048</u>
Contributions as a percentage of covered payroll		<u>15.531%</u>	<u>13.888%</u>	<u>11.847%</u>	<u>11.771%</u>

Note : In the future, as data becomes available, ten years of information will be presented.

Note 1 - Purpose of Schedules

Budgetary Comparison Schedules

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United State of America as prescribed by the Governmental Accounting Standards Board and provisions of the California *Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

These schedules present information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

Schedule of Changes in the District's Net OPEB Liability and Related Ratios

This schedule presents information on the District's changes in the net OPEB liability, including beginning and ending balances, the plan's fiduciary net position, and the net OPEB liability. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* – There were no changes in benefit terms since the previous valuation.
- *Changes of Assumptions* – The medical trend rate for the Orcutt Academy Charter Plan changed from 4.00% to 2.75% since the previous valuation.

Schedule of the District's Proportionate Share of the Net OPEB Liability - MPP Program

This schedule presents information on the District's proportionate share of the net OPEB Liability – MPP Program and the plans' fiduciary net position. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* – There were no changes in benefit terms since the previous valuation.
- *Changes of Assumptions* – The plan rate of investment return assumption was changed from 2.16% to 3.54% since the previous valuation.

Schedule of the District's Proportionate Share of the Net Pension Liability

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* – There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.
- *Changes of Assumptions* – There were no changes in economic assumptions for the CalSTRS plan from the previous valuations. The CalPERS plan rate of investment return assumption was changed from 7.15% to 6.90% since the previous valuation.

Schedule of the District's Contributions

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.



Supplementary Information
June 30, 2023

Orcutt Union School District

Orcutt Union School District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education			
Passed Through California Department of Education (CDE)			
Special Education Cluster (IDEA)			
Special Education Basic Local Assistance Entitlement, Part B, Sec. 611	84.027	13379	\$ 1,003,105
Special Education Part B, Sec. 611, Local Assistance			
Private School ISPs	84.027	10115	25,054
Special Education Preschool Grants	84.173	13430	38,838
COVID-19: Special Education ARP Part B, Sec. 611, Local Assistance Entitlement	84.027	15638	120,000
COVID-19: Special Education ARP Part B, Sec. 619, Preschool Grants	84.173	15639	<u>22,664</u>
Total Special Education Cluster			<u>1,209,661</u>
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	15438	335,851
Title II, Part A, Supporting Effective Instruction	84.367	14341	28,818
Title III, English Learner Student Program	84.265	14326	48,819
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	61,823
COVID-19: Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	1,442,900
COVID-19: Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15618	132,106
COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15559	201,736
COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	10155	87,224
COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15620	28,445
COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U	15621	93,848
COVID-19: Governor's Emergency Education Relief (GEER) Fund	84.425C	15517	60,709
COVID-19: Governor's Emergency Education Relief (GEER II) Fund	84.425C	15619	107,203
COVID-19: American Rescue Plan - Homeless Children and Youth II (ARP HYC II)	84.425W	15566	<u>4,041</u>
Subtotal			<u>2,158,212</u>
Total U.S. Department of Education			<u>3,843,184</u>
U.S. Department of Agriculture			
Passed Through California Department of Education			
Child Nutrition Cluster			
National School Lunch Program	10.555	13524	1,182,301
Especially Needy Breakfast Program	10.553	13526	319,346
National School Lunch Program - Summer Food Program	10.559	13004	21,840
Supply Chain Assistance (SCA) Funds	10.555	15655	117,577
National School Lunch Program - Commodity Supplemental Food	10.555	13524	<u>165,813</u>
Total Child Nutrition Cluster			<u>1,806,877</u>
COVID-19 Pandemic EBT Local Administrative Grant	10.649	15644	<u>3,063</u>
Passed Through California Department of Social Services			
Child and Adult Care Food Program	10.558	13393	<u>274,232</u>
Total U.S. Department of Agriculture			<u>2,084,172</u>
Total Federal Financial Assistance			<u>\$ 5,927,356</u>

ORGANIZATION

The Orcutt Union School District was established in 1884 and consists of an area comprising approximately 69.69 square miles. The District operates five elementary schools, with grades kindergarten through six, one K-8 school, two middle schools, with grades seven through eight, and one charter school, with grades kindergarten through twelve. There were no boundary changes during the current year.

GOVERNING BOARD

MEMBER	OFFICE	TERM EXPIRES
Shaun Henderson	President	2026
Lisa Morinini	Clerk	2024
Melanie Waffle	Member	2026
Mark Steller	Member	2026
Liz Phillips	Member	2024

ADMINISTRATION

NAME	TITLE
Dr. Holly Edds, Ed.D.	Superintendent
Ms. Susan Salucci	Assistant Superintendent, Human Resources
Mr. Joseph Dana	Assistant Superintendent, Educational Services
Ms. Sandra Knight	Assistant Superintendent, Business Services

Orcutt Union School District
Schedule of Average Daily Attendance
Year Ended June 30, 2023

	Final Report	
	Second Period Report	Annual Report
Regular ADA		
Transitional kindergarten through third	1,534.84	1,543.96
Fourth through sixth	1,215.29	1,217.95
Seventh and eighth	868.16	862.23
Total Regular ADA	<u>3,618.29</u>	<u>3,624.14</u>
Extended Year Special Education		
Transitional kindergarten through third	2.38	-
Fourth through sixth	1.87	-
Seventh and eighth	0.82	-
Total Extended Year Special Education	<u>5.07</u>	<u>-</u>
Special Education, Nonpublic, Nonsectarian Schools		
Transitional kindergarten through third	-	1.00
Total Special Education, Nonpublic, Nonsectarian Schools	<u>-</u>	<u>1.00</u>
Total ADA	<u>3,623.36</u>	<u>3,625.14</u>
Orcutt Academy Charter		
Regular ADA		
Transitional kindergarten through third	52.06	51.96
Fourth through sixth	43.71	43.70
Seventh and eighth	29.57	29.81
Ninth through twelfth	584.77	582.98
Total Regular ADA	<u>710.11</u>	<u>708.45</u>
Classroom Based ADA		
Transitional kindergarten through third	52.06	51.96
Fourth through sixth	43.71	43.70
Seventh and eighth	29.57	29.81
Ninth through twelfth	584.77	582.98
Total Classroom Based ADA	<u>710.11</u>	<u>708.45</u>

Orcutt Union School District
 Schedule of Instructional Time
 Year Ended June 30, 2023

Grade Level	1986-1987 Minutes Requirement	2022-2023 Actual Minutes	Number of Minutes Credited Form J-13A	Total Minutes Offered	Traditional Calendar			Multitrack Calendar			Status
					Number of Actual Days	Number of Days Credited Form J-13A	Total Days Offered	Number of Actual Days	Number of Days Credited Form J-13A	Total Days Offered	
Kindergarten	36,000	49,810	320	50,130	179	1	180	-	-	-	Complied
Grades 1 - 3	50,400										
Grade 1		51,605	320	51,925	179	1	180	-	-	-	Complied
Grade 2		51,605	320	51,925	179	1	180	-	-	-	Complied
Grade 3		51,605	320	51,925	179	1	180	-	-	-	Complied
Grades 4 - 8	54,000										
Grade 4		53,809	321	54,130	179	1	180	-	-	-	Complied
Grade 5		53,809	321	54,130	179	1	180	-	-	-	Complied
Grade 6		53,800	320	54,120	179	1	180	-	-	-	Complied
Grade 7		53,800	320	54,120	179	1	180	-	-	-	Complied
Grade 8		53,800	320	54,120	179	1	180	-	-	-	Complied

Orcutt Union School District
 Schedule of Instructional Time
 Year Ended June 30, 2023

Orcutt Academy Charter

Grade Level	1986-1987 Minutes Requirement	2022-2023 Actual Minutes	Number of Minutes Credited Form J-13A	Total Minutes Offered	Traditional Calendar			Multitrack Calendar			Status
					Number of Actual Days	Number of Days Credited Form J-13A	Total Days Offered	Number of Actual Days	Number of Days Credited Form J-13A	Total Days Offered	
Kindergarten	36,000	55,255	325	55,580	179	1	180	-	-	-	Complied
Grades 1 - 3	50,400										
Grade 1		55,255	325	55,580	179	1	180	-	-	-	Complied
Grade 2		55,255	325	55,580	179	1	180	-	-	-	Complied
Grade 3		55,255	325	55,580	179	1	180	-	-	-	Complied
Grades 4 - 8	54,000										
Grade 4		55,255	325	55,580	179	1	180	-	-	-	Complied
Grade 5		55,255	325	55,580	179	1	180	-	-	-	Complied
Grade 6		55,255	325	55,580	179	1	180	-	-	-	Complied
Grade 7		55,255	325	55,580	179	1	180	-	-	-	Complied
Grade 8		55,255	325	55,580	179	1	180	-	-	-	Complied
Grades 9 - 12	64,800										
Grade 9		64,483	381	64,864	179	1	180	-	-	-	Complied
Grade 10		64,483	381	64,864	179	1	180	-	-	-	Complied
Grade 11		64,483	381	64,864	179	1	180	-	-	-	Complied
Grade 12		64,483	381	64,864	179	1	180	-	-	-	Complied

Orcutt Union School District
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
Year Ended June 30, 2023

There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2023.

Orcutt Union School District
Schedule of Financial Trends and Analysis
Year Ended June 30, 2023

	(Budget) 2024 ¹	2023	2022 ¹	2021 ¹
General Fund ³				
Revenues	\$ 61,720,722	\$ 68,533,537	\$ 54,964,132	\$ 50,958,752
Total Revenues and Other Sources	<u>61,720,722</u>	<u>68,533,537</u>	<u>54,964,132</u>	<u>50,958,752</u>
Expenditures	59,987,507	54,275,194	49,815,769	46,331,388
Other uses and transfers out	<u>1,525,000</u>	<u>6,520,519</u>	<u>3,382,405</u>	<u>3,777,749</u>
Total Expenditures and Other Uses	<u>61,512,507</u>	<u>60,795,713</u>	<u>53,198,174</u>	<u>50,109,137</u>
Increase/(Decrease) in Fund Balance	<u>208,215</u>	<u>7,737,824</u>	<u>1,765,958</u>	<u>849,615</u>
Ending Fund Balance	<u>\$ 25,446,733</u>	<u>\$ 25,238,518</u>	<u>\$ 17,500,694</u>	<u>\$ 15,734,736</u>
Available Reserves ²	<u>\$ 1,890,875</u>	<u>\$ 1,823,871</u>	<u>\$ 8,267,467</u>	<u>\$ 1,523,918</u>
Available Reserves as a Percentage of Total Outgo	<u>3.07%</u>	<u>3.00%</u>	<u>15.54%</u>	<u>3.04%</u>
Long-Term Liabilities	<u>N/A</u>	<u>\$ 95,499,645</u>	<u>\$ 81,460,846</u>	<u>\$ 108,800,356</u>
K-12 Average Daily Attendance at P-2 ⁴	<u>3,620</u>	<u>3,623</u>	<u>3,590</u>	<u>4,105</u>

The General Fund balance has increased by \$9,503,782 over the past two years. The fiscal year 2023-2024 budget an increase of \$208,215 (0.83%). For a district this size, the State recommends available reserves of at least 3% of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in all of the past three years and anticipates incurring an operating surplus during the 2023-2024 fiscal year. Total long-term liabilities have decreased by \$13,300,711 over the past two years.

Average daily attendance has decreased by 482 over the past two years. An additional decline of 3 ADA is anticipated during fiscal year 2023-2024.

¹ Financial information for 2024, 2022, and 2021 are included for analytical purposes only and has not been subjected to audit.

² Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained with the General Fund.

³ General Fund amounts do not include activity related to the consolidation of the Deferred Maintenance Fund and Special Reserve Fund for Postemployment Benefits as required by GASB Statement No. 54.

⁴ Does not include Charter School.

Orcutt Union School District
Schedule of Charter Schools
Year Ended June 30, 2023

<u>Name of Charter School</u>	<u>Charter Number</u>	<u>Included in Audit Report</u>
Orcutt Academy Charter	0967	Yes

Orcutt Union School District
Combining Balance Sheet – Non-Major Governmental Funds
June 30, 2023

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund
Assets				
Deposits and investments	\$ 62,367	\$ 165,269	\$ 2,548,953	\$ 1,280,359
Receivables	-	659	632,270	55,576
Due from other funds	-	-	-	-
Stores inventories	-	-	71,368	-
Total assets	\$ 62,367	\$ 165,928	\$ 3,252,591	\$ 1,335,935
Liabilities and Fund Balances				
Liabilities				
Accounts payable	\$ -	\$ 4,031	\$ 25,831	\$ -
Due to other funds	-	1,380	2,768	-
Unearned revenue	-	158,608	-	-
Total liabilities	-	164,019	28,599	-
Fund Balances				
Nonspendable	-	-	71,368	-
Restricted	62,367	1,909	3,152,624	1,335,935
Assigned	-	-	-	-
Total fund balances	62,367	1,909	3,223,992	1,335,935
Total liabilities and fund balances	\$ 62,367	\$ 165,928	\$ 3,252,591	\$ 1,335,935

Orcutt Union School District
Combining Balance Sheet – Non-Major Governmental Funds
June 30, 2023

	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
Assets			
Deposits and investments	\$ 75,455	\$ 3,446,750	\$ 7,579,153
Receivables	434	17,566	706,505
Due from other funds	3,001,454	-	3,001,454
Stores inventories	-	-	71,368
Total assets	\$ 3,077,343	\$ 3,464,316	\$ 11,358,480
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ -	\$ -	\$ 29,862
Due to other funds	-	-	4,148
Unearned revenue	-	-	158,608
Total liabilities	-	-	192,618
Fund Balances			
Nonspendable	-	-	71,368
Restricted	-	3,464,316	8,017,151
Assigned	3,077,343	-	3,077,343
Total fund balances	3,077,343	3,464,316	11,165,862
Total liabilities and fund balances	\$ 3,077,343	\$ 3,464,316	\$ 11,358,480

Orcutt Union School District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds
Year Ended June 30, 2023

	Student Activity Fund	Child Development Fund	Cafeteria Fund	Capital Facilities Fund
Revenues				
Federal sources	\$ -	\$ -	\$2,070,044	\$ -
Other State sources	-	301,588	1,876,732	-
Other local sources	175,552	(4,180)	24,646	1,342,032
Total revenues	<u>175,552</u>	<u>297,408</u>	<u>3,971,422</u>	<u>1,342,032</u>
Expenditures				
Current				
Instruction	-	260,136	-	-
Instruction-related activities				
Supervision of instruction	-	6,580	-	-
School site administration	-	16,582	-	-
Pupil services				
Food services	-	-	3,064,006	-
Administration				
All other administration	-	12,603	63,478	72,236
Plant services	-	-	145	12,600
Ancillary services	134,620	-	-	-
Facility acquisition and construction	-	-	-	196,451
Debt service				
Principal	-	-	-	-
Interest and other	-	-	-	-
Total expenditures	<u>134,620</u>	<u>295,901</u>	<u>3,127,629</u>	<u>281,287</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>40,932</u>	<u>1,507</u>	<u>843,793</u>	<u>1,060,745</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	(1,600,000)
Net Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,600,000)</u>
Net Change in Fund Balances	40,932	1,507	843,793	(539,255)
Fund Balance - Beginning	<u>21,435</u>	<u>402</u>	<u>2,380,199</u>	<u>1,875,190</u>
Fund Balance - Ending	<u>\$ 62,367</u>	<u>\$ 1,909</u>	<u>\$3,223,992</u>	<u>\$1,335,935</u>

Orcutt Union School District

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds
Year Ended June 30, 2023

	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
Revenues			
Federal sources	\$ -	\$ -	\$ 2,070,044
Other State sources	-	20,233	2,198,553
Other local sources	5,301	2,658,131	4,201,482
Total revenues	<u>5,301</u>	<u>2,678,364</u>	<u>8,470,079</u>
Expenditures			
Current			
Instruction	-	-	260,136
Instruction-related activities			
Supervision of instruction	-	-	6,580
School site administration	-	-	16,582
Pupil services			
Food services	-	-	3,064,006
Administration			
All other administration	-	-	148,317
Plant services	97,020	-	109,765
Ancillary services	-	-	134,620
Facility acquisition and construction	-	-	196,451
Debt service			
Principal	-	1,205,000	1,205,000
Interest and other	-	1,310,788	1,310,788
Total expenditures	<u>97,020</u>	<u>2,515,788</u>	<u>6,452,245</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(91,719)</u>	<u>162,576</u>	<u>2,017,834</u>
Other Financing Sources (Uses)			
Transfers in	3,000,000	-	3,000,000
Transfers out	-	-	(1,600,000)
Net Financing Sources (Uses)	<u>3,000,000</u>	<u>-</u>	<u>1,400,000</u>
Net Change in Fund Balances	2,908,281	162,576	3,417,834
Fund Balance - Beginning	<u>169,062</u>	<u>3,301,740</u>	<u>7,748,028</u>
Fund Balance - Ending	<u>\$ 3,077,343</u>	<u>\$ 3,464,316</u>	<u>\$ 11,165,862</u>

Note 1 - Purpose of Schedules

Schedule of Expenditures of Federal Awards (SEFA)

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2023. The information is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position and fund balance of the District.

Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the modified accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Indirect Cost Rate

The District has not elected to use the ten percent de minimis cost rate.

Food Donation

Nonmonetary assistance is reported in this schedule at the fair market value of the commodities received and disbursed. At June 30, 2023, the District did not report any commodities inventory.

Local Education Agency Organization Structure

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

Schedule of Average Daily Attendance (ADA)

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Schedule of Instructional Time

The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. The District has met its target funding. This schedule presents information on the amount of instructional time offered by the District and whether the District complied with the provisions of *Education Code* Sections 46200 through 46207.

Districts must maintain their instructional minutes at the 1986-87 requirements, as required by *Education Code* Section 46201.

Reconciliation of Annual Financial and Budget Report With Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual Financial Report to the audited financial statements.

Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

Schedule of Charter Schools

This schedule lists all Charter Schools chartered by the District, and displays information for each Charter School on whether or not the Charter School is included in the School District audit.

Non-Major Governmental Funds - Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances

These schedules are included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.



Independent Auditor's Reports
June 30, 2023

Orcutt Union School District



**Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed in Accordance with
*Government Auditing Standards***

To the Governing Board
Orcutt Union School District
Orcutt, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Orcutt Union School District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements and have issued our report thereon dated February 21, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Rancho Cucamonga, California
February 21, 2024



Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance Required by the Uniform Guidance

To the Governing Board
Orcutt Union School District
Orcutt, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Orcutt Union School District’s (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended June 30, 2023. The District’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Orcutt Union School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District’s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
February 21, 2024



Independent Auditor's Report on State Compliance

To the Governing Board
Orcutt Union School District
Orcutt, California

Report on Compliance

Opinion on State Compliance

We have audited Orcutt Union School District's (the District) compliance with the requirements specified in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, applicable to the District's state program requirements identified below for the year ended June 30, 2023.

In our opinion, the Orcutt Union School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Services*), and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's state programs.

Auditor’s Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District’s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District’s compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District’s compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- Obtain an understanding of the District’s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District’s compliance with the state laws and regulations applicable to the following items:

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other Than Charter Schools	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Yes
Continuation Education	No, see below
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No, see below

2022-2023 K-12 Audit Guide Procedures	Procedures Performed
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	Yes
District of Choice	No, see below
Home to School Transportation Reimbursement	Yes
Independent Study Certification for ADA Loss Mitigation	Yes
School Districts, County Offices of Education, and Charter Schools	
California Clean Energy Jobs Act	No, see below
After/Before School Education and Safety Program	Yes, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study - Course Based	No, see below
Immunizations	No, see below
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	No, see below
Transitional Kindergarten	Yes
Charter Schools	
Attendance	Yes
Mode of Instruction	Yes
Nonclassroom-Based Instruction/Independent Study	Yes
Determination of Funding for Nonclassroom-Based Instruction	No, see below
Annual Instructional Minutes - Classroom Based	Yes
Charter School Facility Grant Program	No, see below

We did not perform Continuation Education procedures because the program is not offered by the District.

The District did not offer an Early Retirement Incentive Program during the current year; therefore, we did not perform procedures related to the Early Retirement Incentive Program.

The District does not have any Juvenile Court Schools; therefore, we did not perform any procedures related to Juvenile Court Schools.

The District does not have any Middle or Early College High Schools; therefore, we did not perform any procedures related to Middle or Early College High Schools.

We did not perform Apprenticeship: Related and Supplemental Instruction procedures because the program is not offered by the District.

The District did not elect to operate as a school district of choice; therefore, we did not perform procedures related to District of Choice.

We did not perform California Clean Energy Jobs Act procedures because the related procedures were performed in a previous year.

The District does not offer a Before School Education and Safety Program; therefore, we did not perform procedures related to the Before School Education and Safety Program.

The District does not offer an Independent Study – Course Based program; therefore, we did not perform any procedures related to the Independent Study – Course Based Program.

The District was not listed on the immunization assessment reports; therefore, we did not perform any related procedures.

We did not perform Career Technical Education Incentive Grant procedures because the District did not receive funding for this grant.

We did not perform procedures for the Nonclassroom-Based Instruction/Independent Study for Charter Schools because the ADA was under the level that requires testing

Additionally, we did not perform procedures for the Charter School Facility Grant Program because the District did not receive funding for this program.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Rancho Cucamonga, California
February 21, 2024



Schedule of Findings and Questioned Costs
June 30, 2023

Orcutt Union School District

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major program	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)	No

Identification of major programs

Name of Federal Program or Cluster	Federal Financial Assistance Listing Number
COVID-19: Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D
COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U
COVID-19: Governor's Emergency Education Relief (GEER) Fund	84.425C
COVID-19: Governor's Emergency Education Relief (GEER II) Fund	84.425C
COVID-19: American Rescue Plan - Homeless Children and Youth II (ARP HYC II)	84.425W
Special Education Cluster (IDEA)	84.027, 84.173
Dollar threshold used to distinguish between type A and type B programs	\$750,000
Auditee qualified as low-risk auditee?	Yes

State Compliance

Internal control over state compliance programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for programs	Unmodified

None reported.

None reported.

None reported.

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.



BUSINESS SERVICES MEMORANDUM

TO: Board of Trustees
Holly Edds, Ed.D.

FROM: Sandra Knight
Assistant Superintendent, Business Services

BOARD MEETING DATE: March 13, 2024

BOARD AGENDA ITEM: 2022/23 Measure G Audit Report

BACKGROUND: Proposition 39 requires public school districts to annually conduct an audit of the district's financial records and internal operating procedures. This is accomplished through a qualified independent auditor who is responsible for completing and submitting this report to the District and the County Superintendent of Schools each year.

Notes from the Independent Auditors' Report are as follows: "In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Orcutt Union School District, as of June 30, 2023." Additionally, there were no audit findings reported in the Schedule of Findings and Questions Costs.

RECOMMENDATION: Staff recommends that the Board of Trustees accept the Measure G Audit Report ending June 30, 2023.

FUNDING: N/A



February 21, 2024

To the Governing Board and Citizens' Oversight Committee
Orcutt Union School District
Orcutt, California

We have audited the financial statements of the Building Fund (Measure G) of the Orcutt Union School District (the District), as of and for the year ended June 30, 2023, and have issued our report thereon dated February 21, 2024. We have also performed the performance audit of the District's Building Fund (Measure G). Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit of the District's Building Fund (Measure G) under Generally Accepted Auditing Standards and *Government Auditing Standards* and the Performance Audit under *Government Auditing Standards*.

As communicated in our letter dated August 2, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Additionally, our responsibility, as described by professional standards, is to conduct a performance audit in accordance with *Government Auditing Standards*. Our audit of the financial statements and performance audit does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. We are also responsible for communicating significant matters related to the objectives of the performance audit. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated February 21, 2024.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the District's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. No such significant accounting estimates were identified.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. There were no financial statement disclosures that we consider to be particularly sensitive or involve significant judgement.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit. There were no uncorrected or corrected misstatements identified as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's Building Fund (Measure G) financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. We have made the following modification to our auditor's report:

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Building Fund (Measure G), and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2023, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated February 21, 2024.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the District, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

This report is intended solely for the information and use of the Governing Board, Citizens' Oversight Committee, and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.



Rancho Cucamonga, California



Financial and Performance Audits
Building Fund (Measure G)
June 30, 2023

Orcutt Union School District

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Financial Audit
Building Fund (Measure G)
June 30, 2023

Orcutt Union School District



Independent Auditor's Report

Governing Board and
Citizens Oversight Committee
Orcutt Union School District
Orcutt, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Building Fund (Measure G) of the Orcutt Union School District (the District), as of and for the year ended June 30, 2023, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Building Fund (Measure G) of the Orcutt Union School District, as of June 30, 2023, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only Building Fund (Measure G), and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2023, or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2024 on our consideration of the Building Fund (Measure G) of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Building Fund (Measure G) of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Building Fund (Measure G) of the District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Sully LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
February 21, 2024

Orcutt Union School District
Building Fund (Measure G)
Balance Sheet
June 30, 2023

Assets	
Deposits and investments	\$ 5,923,042
Receivables	<u>50,570</u>
Total assets	<u>\$ 5,973,612</u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	<u>\$ 287,976</u>
Fund Balance	
Restricted for capital projects	<u>5,685,636</u>
Total liabilities and fund balance	<u>\$ 5,973,612</u>

Orcutt Union School District
 Building Fund (Measure G)
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 June 30, 2023

Revenues	
Interest income	\$ 168,174
Fair market value adjustments	<u>206,605</u>
Total revenues	<u>374,779</u>
Expenditures	
Current	
Capital outlay	<u>3,341,769</u>
Deficiency of Revenues over Expenditures	<u>(2,966,990)</u>
Other Financing Sources (Uses)	
Transfers in	1,600,000
Transfers Out	<u>(344,745)</u>
Net financing sources (uses)	<u>1,255,255</u>
Net Change in Fund Balance	(1,711,735)
Fund Balance - Beginning	<u>7,397,371</u>
Fund Balance - Ending	<u><u>\$ 5,685,636</u></u>

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the Orcutt Union School District's (the District) Building Fund (Measure G) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). The District Building Fund accounts for financial transactions in accordance with the policies and procedures of the *California School Accounting Manual*.

Financial Reporting Entity

The financial statements include only the Building Fund of the District used to account for Measure G projects. This Fund was established to account for the expenditures of general obligation bonds issued under Measure G. These financial statements are not intended to present fairly the financial position and results of operations of the District in compliance with accounting principles generally accepted in the United States of America.

Fund Accounting

The operations of the Building Fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Basis of Accounting

The Building Fund is accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources.

Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. The District's governing board adopts an operating budget no later than July 1 in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements. The Board revises this budget during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

Encumbrances

The District utilizes an encumbrance accounting system under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated when the commitments are paid, and all outstanding encumbrances lapse at June 30.

Fund Balance - Building Fund (Measure G)

As of June 30, 2023, the fund balance is classified as follows:

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the governing board has provided otherwise in its commitment or assignment actions.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates, and those differences could be material.

Note 2 - Investments

Policies and Practices

The District is authorized under *California Government Code* to make direct investments in local agency bonds, notes, or warrants within the State: U.S. Treasury instrument; registered State warrants or treasury notes: securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreement; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security, and collateralized mortgage obligations.

Investment in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District’s investment in the pool is reported in the accounting financial statement at amounts based upon the District’s pro-rata share of the fairly value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the Santa Barbara County Treasury Investment Pool. The District maintains a Building Fund (Measure G) investment of \$5,923,042 with the Santa Barbara County Treasury Investment Pool, with an average maturity of 643 days.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investments in the Santa Barbara County Treasury Investment Pool is not required to be rated, nor has it been rated as of June 30, 2023.

Note 3 - Receivables

Receivables at June 30, 2023, consisted of the following:

Interest	<u><u>\$ 50,570</u></u>
----------	-------------------------

Note 4 - Interfund Transactions

Operating Transfers

Interfund transfers for the year ended June 30, 2023, consisted of the following:

The Capital Facilities Non-Major Governmental Fund transferred \$1,600,000 to the Building Fund (Measure G) for reimbursement of capital projects.	\$ 1,600,000
The Building Fund (Measure G) transferred \$344,745 to the Building Fund (BAN) for reimbursement of capital projects.	<u>344,745</u>
	<u><u>\$ 1,944,745</u></u>

Note 5 - Accounts Payable

Accounts payable at June 30, 2023, consisted of the following:

Construction	<u><u>\$ 287,976</u></u>
--------------	--------------------------

Note 6 - Commitments and Contingencies

As of June 30, 2023, the Building Fund (Measure G) had the following commitments with respect to unfinished projects:

Capital Project	Remaining Construction Commitment	Expected Date of Completion
OAHS Multi-Use Room Building Project	\$ 5,079,044	May 2024

Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2023.



Independent Auditor's Report
June 30, 2023

Orcutt Union School District



**Independent Auditor’s Report on Internal Control over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements Performed
in Accordance with *Government Auditing Standards***

Governing Board and
Citizens Oversight Committee
Orcutt Union School District
Orcutt, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the Building Fund (Measure G) of the Orcutt Union School District (the District) as of and for the year ended June 30, 2023, and the related notes of the financial statements, and have issued our report thereon dated February 21, 2024.

Emphasis of Matter

As discussed in Note 1, the financial statements present only Building Fund (Measure G), and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2023, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District’s Building Fund (Measure G) financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Building Fund (Measure G) of the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Rancho Cucamonga, California
February 21, 2024

None reported.

Orcutt Union School District
Building Fund (Measure G)
Summary Schedule of Prior Audit Findings
June 30, 2023

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.



Performance Audit
Building Fund (Measure G)
June 30, 2023

Orcutt Union School District



Independent Auditor's Report on Performance

Governing Board and
Citizens Oversight Committee
Orcutt Union School District
Orcutt, California

We were engaged to conduct a performance audit of the Building Fund (Measure G) of the Orcutt Union School District (the District) for the year ended June 30, 2023.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Authority/Purpose

The general obligation bonds associated with Measure G were issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California *Education Code*, and other applicable provisions of law. The bonds are authorized to be issued by a resolution adopted by the Board of Supervisors of the County (the Resolution), pursuant to a request of the District made by a resolution adopted by the Board of Education of the District on March 14, 2018.

The District received authorization from an election held on November 8, 2016, to issue bonds of the District in an aggregate principal amount not to exceed \$60,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55% of the votes cast by eligible voters within the District (the 2016 Authorization). The bonds represent the first and second series of the authorized bonds to be issued under the 2016 Authorization.

Purpose

To repair/upgrade Orcutt, Los Alamos Elementary, secondary schools, including deteriorated roofs, plumbing, and electrical systems, improve student safety, security and disabled access, keep schools well-maintained, acquire, renovate, construct classrooms/facilities/equipment and technology infrastructure to support programs in science, math, reading and arts, and replace aging portables with modern classrooms.

Authority

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and Financial Accountability Act. Proposition 39 amended portions of the California Constitution to provide for the issuance of general obligation bonds by the District, “for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of rental property for school facilities”, upon approval by 55% of the electorate. In addition to reducing the approval threshold from two-thirds to 55%, Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires the following accountability measures as codified in *Education Code* sections 15278-15282:

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
2. The District must list the specific school facilities projects to be funded in the ballot measure and must certify that the governing board has evaluated safety, class size reduction and information technology needs in developing the project list.
3. Requires the District to appoint a citizen’s oversight committee.
4. Requires the District to conduct an annual independent financial audit and performance audit in accordance with the Government Auditing Standards issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the District to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

Objectives of the Audit

Our audit was limited to the objectives listed below which includes determining the compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution and Appendix A contained in the *2022-2023 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel. Management is responsible for the District compliance with those requirements.

1. Determine whether expenditures charged to the Building Fund have been made in accordance with the bond project list approved by the voters through the approval of Measure G.
2. Determine whether salary transactions, charged to the Building Fund were in support of Measure G and not for District general administration or operations.

Scope of the Audit

The scope of our performance audit covered the period of July 1, 2022 to June 30, 2023. The population of expenditures tested included all object and project codes associated with the bond projects. The propriety of expenditures for capital projects and maintenance projects funded through other State or local funding sources, other than proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2023, were not reviewed or included within the scope of our audit or in this report.

In planning and performing our performance audit, we obtained an understanding of the District internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution but not for the purpose of expressing an opinion of the effectiveness of the District internal control. Accordingly, we do not express an opinion on the effectiveness of the District internal control. We did not audit the District financial statements. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Methodology

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2023, for the Building Fund (Measure G). Within the fiscal year audited, we obtained the actual invoices, purchase orders, and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure G as to the approved bond projects list. We performed the following procedures:

1. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing.
2. We selected a sample of expenditures using the following criteria:
 - a) We considered all expenditures recorded in all object codes.
 - b) We considered all expenditures recorded in all projects that were funded from July 1, 2022 through June 30, 2023 from Measure G bond proceeds.
 - c) We selected all expenditures that were individually significant expenditures. Individually significant expenditures were identified based on our assessment of materiality.
 - d) For all items below the individually significant threshold identified in item 2c, judgmentally selected expenditures based on risk assessment and consideration of coverage of all object codes, including transfers out, and projects for period starting July 1, 2022 and ending June 30, 2023. The results can be projected to the intended population.
3. Our sample included transactions totaling \$2,225,946. This represents 67% of the total expenditures of \$3,341,769.

4. We reviewed the actual invoices and other supporting documentation to determine that:
 - a) Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
 - b) Expenditures were supported by proper bid documentation, as applicable.
 - c) Expenditures were expended in accordance with voter-approved bond project list.
 - d) Bond proceeds were not used for salaries of school administrators or other operating expenses of the District.

5. We determined that the District has met the compliance requirement of Measure G if the following conditions were met:
 - a) Supporting documents for expenditures were aligned with the voter-approved bond project list.
 - b) Supporting documents for expenditures were not used for salaries of school administrators or other operating expenses of the Districts.

The results of our tests indicated that the District expended Building Fund (Measure G) funds only for the specific projects approved by the voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

Audit Results

The results of our tests indicated that, in all significant respects, the District has properly accounted for the expenditures held in the Building Fund (Measure G) and that such expenditures were made for authorized Bond projects.

This report is intended solely for the information and use of the District, Governing Board, and Citizens Oversight Committee, and is not intended to be and should not be used by anyone other than these specified parties.



Rancho Cucamonga, California
February 21, 2024

None reported.



BUSINESS SERVICES MEMORANDUM

TO: Board of Trustees
Holly Edds, Ed.D.

FROM: Sandra Knight
Assistant Superintendent, Business Services

BOARD MEETING DATE: March 13, 2024

BOARD AGENDA ITEM: Cooperative Purchasing Agreement Authorization for the Purchase of an Electric School Bus

BACKGROUND: The District has the opportunity to purchase an electric bus utilizing a Clean Air Grant from The Santa Barbara County Air Pollution Control District and another grant from Central Coast Community Energy. This will allow us to purchase a new electric bus and replace one of our current diesel buses at minimal cost to the District.

The District would like to purchase an IC Electric Bus Model CE School Bus, seventy-two (72) passenger bus from Model 1 (Formally Creative Bus Sales), using a Cooperative Purchasing Agreement bid #2122-SC11-01 (South County Support Services Agency) valid through November 3, 2024, and accepts the pricing from Model 1 for \$399,936.08.

RECOMMENDATION: Staff recommends approval of the Cooperative Purchasing Agreement Bid #2122-SC11-01 authorization for the purchase of an IC Electric Bus Model CE School Bus, seventy-two (72) passenger bus from Model 1 as it is in the best interest of the District.

FUNDING: The cost of this will be fully covered by grants.



Model 1 Commercial Vehicles, Inc.
 14740 Ramona Ave
 Chino, CA 91710

Phone: (909) 203-4800
 Fax: (909) 465-5529
 model1.com

BUYER'S ORDER CONTRACT

Date:	February 21, 2024	Unit #(s):	TBD
Customer Name:	Orcutt Union School District		
Contact:	Tim Romine	Phone:	805938-8980
Address:	500 Dyer Street	Fax:	
City, State, Zip:	Orcutt,	E-Mail:	tromine@orcutt-schools.net
Customer ID:		Salesperson:	Greg Bombard
Ship To Address:	Attn: Tim Romine - Orcutt Union School District - 500 Dyer Street		
Ship To Address Cont'd:	Orcutt,		
Ship To Phone:	805938-8980	Ship To Email:	tromine@orcutt-schools.net
Finance Source:		Contact:	
Address:		Phone:	
City, State, Zip:		County:	
Description of Vehicle:	2024 IC Bus model CE School Bus. Piggyback Bid #2122-SC11-01-C. 3ce and APCD Created 02152024		
VIN #:	TBD		
Engine Type:	Electric	FOB Terms:	Shipping
Number of Passengers:	72	Wheelchair Positions:	
Estimated Delivery Date:	180 days after PO	Payment Terms:	Net 30
Possession State:	CA	Unit Price	\$ 371,045.00
		Delivery	\$ -
		Incentive (Non-Taxable)	\$ -
		Rebates (Taxable)	\$ -
		Doc Prep Fee (Taxable)	\$ 85.00
		Base Selling Price	\$ 371,130.00
		ADA Amount (Non Taxable)	\$ -
		Total Taxable Amount	\$ 371,130.00
		Sales Tax* (Estimated)	\$ 28,762.58
7.750%	CA - Orcutt		\$ -
Notes:			\$ -
* The tax and fees reflected on this agreement are based on the regulations applicable at the time of drafting this contract. The actual amounts due will be based on the regulations applicable at the time title for each vehicle transfer.			\$ -
Sales tax estimate is calculated based on the location in which the customer registers the vehicle.		DMV Fees* (Estimated)	\$ -
All rebates and incentives will be signed over to Model 1 Commercial Vehicles, Inc.		DMV Electronic Filing Fee	\$ 33.00
California State Tire Fee of \$1.75 per tire applies to all new vehicle purchase or leases.		Tire Fee	\$ 10.50
		Fees Sub-Total	\$ 43.50
		Total Price Per Unit	\$ 399,936.08
		Quantity	1
		Contract Total	\$ 399,936.08
		0.00	
		Customer Net Trade	\$ -
		Customer Deposit	\$ -
			\$ (400,000.00)
		Balance Due	\$ (63.92)

Remit To: PO Box 713176, Chicago, IL 60677-0376

Terms and Conditions:

1. **DEALER MAKES NO GUARANTEE OR WARRANTY, EXPRESS OR IMPLIED.** This Vehicle is sold by Dealer "AS-IS" with no Dealer guarantee or warranty, implied or express. Dealer does not affirm or adopt any manufacturer warranties available to this Vehicle or any of its components. **DEALER HEREBY DISCLAIMS AND EXCLUDES FROM THIS SALE ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING THE IMPLIED WARRANTY OF MERCHANTABILITY AND THE IMPLIED WARRANTY OF FITNESS. CUSTOMER ACKNOWLEDGES THIS DISCLAIMER IS MADE IN CAPITALIZED, BOLD AND UNDERLINED FONT AND IS "CONSPICUOUS."** Customer understands Dealer does not warrant the year of this Vehicle, the year of the chassis, or the year of any of its component parts, and that the manufacturer(s) of the Vehicle chassis or component is solely responsible for the year assigned to this Vehicle to the extent its year is referenced in the Agreement. If Customer is purchasing a "new" Vehicle as indicated above, Customer acknowledges that "new" means only that the Vehicle has not been previously titled although the Vehicle may have been used in a demo or a show; new does not create any warranty or expectation of value or performance. Customer understands and agrees that if either of Customer or Dealer should breach this Agreement or if Customer institutes any claim arising out of contract or the purchase of the Vehicle, the statute of limitation for any such claim is limited to one (1) year from the date of sale.

2. **DEPOSIT.** If indicated above, Customer Deposit is due at the time of signing this order contract. The balance due indicated above is due before vehicle(s) will be released to the Customer. If the vehicle(s) is not accepted by the Customer, the vehicle will be available for sale to other customers. The vehicle(s) will not be titled to the Customer until the contract total indicated above plus any interest charges indicated herein are paid in full. There is no "cooling off" or other cancellation period for vehicle sales. Therefore, you cannot later cancel this contract without the agreement of the Dealership, or for legal cause.

3. **DEALER NOT AGENT OF MANUFACTURER.** Dealer is not the agent of the manufacturer. Dealer is not responsible for changes by the manufacturer in the price, available rebate, design or accessories of specially ordered vehicles. If Dealer's price increases on a specially ordered vehicle, or if a rebate to be received by Dealer is reduced or eliminated, the Customer's price will be increased by a like amount. If Customer is dissatisfied with the increase, Customer may cancel this order and Customer's deposit and trade-in or the actual cash value of the trade-in, if sold, minus any loan, will be refunded. Customer understands that manufacturer may, from time to time, change the model, design, or other elements, including the parts and accessories, in the vehicle and at any time a manufacturer makes such changes, neither Dealer nor manufacturer are obligated to make the same changes to Customer's vehicle, even if such changes are made prior to delivery of the vehicle.

4. **DELAYS.** Customer will not hold Dealer liable for any delay caused by the vehicle or any component part manufacturer, accidents, strikes, fires, Acts of God, or any other cause beyond Dealer's control.

5. **CUSTOMER'S INSPECTION AND ACCEPTANCE OF VEHICLE.** Customer understands that damage may have occurred to the vehicle at the manufacturer(s) factory, during transport to Dealer, or while in Dealer's possession, on Dealer's premises, or at a show or promotional event. Customer acknowledges that such damage to the vehicle, if any occurred, is typically corrected by the factory or repaired by the Dealer prior to delivery. Upon taking delivery of the vehicle, Customer acknowledges: (i) having received ample opportunity for, and actually inspecting the vehicle as fully as Customer desires and (ii) utilizing and relying solely upon Customer's own judgment to inspect and determine that the vehicle is of adequate quality, merchantable, and otherwise fit for the purposes intended by Customer such that Customer accepts the vehicle in its condition as of the date Customer signs the front page of this Agreement. Customer further acknowledges that Customer did not make Dealer aware, and that Dealer was unaware, implicitly or expressly, of any particular purpose intended by Customer for the Vehicle. Consequently, Customer has not relied upon Dealer's skill or judgment in the selection or delivery of the vehicle. Customer acknowledges that Dealer has not made any representation regarding the vehicle's condition, history, status, prior usage, quality of or regularity of care or servicing, nor the existence of prior damage and/or repair of damage except as required by law.

6. **IF NOT A CASH TRANSACTION. IF YOU ARE FINANCING THIS VEHICLE, PLEASE READ THIS NOTICE: YOU ARE PROPOSING TO ENTER INTO A RETAIL INSTALLMENT SALES CONTRACT WITH THE DEALER. PART OF YOUR CONTRACT INVOLVES FINANCING THE PURCHASE OF YOUR VEHICLE. IF YOU ARE FINANCING THIS VEHICLE AND THE DEALER INTENDS TO TRANSFER YOUR FINANCING TO A FINANCE PROVIDER SUCH AS A BANK, CREDIT UNION OR OTHER LENDER, YOUR VEHICLE PURCHASE DEPENDS ON THE FINANCE PROVIDER'S APPROVAL OF YOUR PROPOSED RETAIL INSTALLMENT SALES CONTRACT. IF YOUR RETAIL INSTALLMENT SALES CONTRACT IS APPROVED WITHOUT A CHANGE THAT INCREASES THE COST OR RISK TO YOU OR THE DEALER, YOUR PURCHASE CANNOT BE CANCELLED. IF YOUR RETAIL INSTALLMENT SALES CONTRACT IS NOT APPROVED, THE DEALER WILL NOTIFY YOU VERBALLY OR IN WRITING. YOU CAN THEN DECIDE TO PAY FOR THE VEHICLE IN SOME OTHER WAY OR YOU OR THE DEALER CAN CANCEL YOUR PURCHASE. IF THE SALE IS CANCELLED, YOU NEED TO RETURN THE VEHICLE TO THE DEALER WITHIN 24 HOURS OF VERBAL OR WRITTEN NOTICE IN THE SAME CONDITION IT WAS GIVEN TO YOU, EXCEPT FOR NORMAL WEAR AND TEAR. ANY DOWN PAYMENT OR TRADE-IN YOU GAVE THE DEALER WILL BE RETURNED TO YOU. IF YOU DO NOT RETURN THE VEHICLE WITHIN 24 HOURS OF VERBAL OR WRITTEN NOTICE OF CANCELLATION, THE DEALER MAY LOCATE THE VEHICLE AND TAKE IT BACK WITHOUT FURTHER NOTICE TO YOU AS LONG AS THE DEALER FOLLOWS THE LAW AND DOES NOT CAUSE A BREACH OF THE PEACE WHEN TAKING THE VEHICLE BACK.**

7. **TITLE; ODOMETER STATEMENT.** Title to the Vehicle will remain with Dealer until the agreed upon purchase price is paid in full in cash or Customer has signed a retail installment contract and it has been accepted by a bank or finance company, at which time title shall pass to Customer even though the actual delivery of the Vehicle may be made at a later date. Customer agrees that no statement has been made as to the number of miles on any new, used, or demo vehicles, except as set forth in the odometer mileage statement as provided by the Federal Odometer Law and on the face of this Agreement as required under state law which does not constitute a warranty, express or implied, or a contractual term of this Agreement as required under state law which does not constitute a warranty, express or implied, or a contractual term of this Agreement. Customer acknowledges receipt of such Federal Odometer Statement.

8. **TRADE-IN.** If Customer is trading in a vehicle, Customer will give Dealer the original bill of sale or the title to the trade-in. Customer promises that any trade-in which Customer gives in this purchase transaction is owned by Customer free of any lien or other claim except as noted on the other side of this Agreement. Customer promises that all taxes of every kind levied against the trade-in have been fully paid. If any government agency makes a levy or claims a tax lien or demand against the trade-in, Dealer may, at Dealer's option, either pay it and Customer will reimburse Dealer on demand, or Dealer may add that amount to this Agreement as if it had been originally included. Any trade-in delivered by Customer to Dealer in connection with this Agreement shall be accompanied by documents sufficient to enable the Dealer to obtain a title to the trade-in in accordance with applicable state law. Customer warrants that the trade-in is or will be properly titled to Customer and/or Customer has the right to sell or otherwise convey the trade-in and the trade-in has never been a salvaged, reconditioned or rebuilt, flooded or a lemon buyback, and the trade-in is free and clear of all liens or encumbrances except as may be noted on the front of this Agreement.

9. REAPPRAISAL OF TRADE-IN. If Customer's initial trade-in value is determined by anything other than a physical appraisal by Dealer, Dealer may later reappraise and amend the value of the trade-in allowance at such time Dealer has the opportunity to perform a physical appraisal of the trade-in. This physical appraisal will then determine the actual trade-in allowance provided on the front side of this Agreement.

10. FAILURE TO COMPLETE PURCHASE. Customer agrees to pay the balance owed on the terms and accept delivery of the Vehicle within forty-eight (48) hours after being notified that the Vehicle is ready for delivery. Failure to timely accept delivery by Customer shall give Dealer the right to dispose of any trade-in, trading any cash consideration received as a deposit and retaining the same, and at Dealer's option, the right to retain any deposit and pursue any other remedy available under the law to adequately compensate Dealer's incidental and consequential damages and all other damages, costs, expenses, or losses incurred by Dealer because Customer failed to complete this purchase. If Dealer paid any negative equity balance on the trade-in, Customer shall pay to Dealer the amount paid on Customer's behalf. If Dealer brings an action or involves an attorney to enforce the terms of this section, Customer agrees to pay Dealer's reasonable attorneys' fees, court costs, and other expenses incurred in pursuing such action.

11. EXCLUSION OF INCIDENTAL AND CONSEQUENTIAL DAMAGES. Incidental and consequential damages arising out of the sale, use, servicing and/or quality of this Vehicle, including, but not limited to, any loss of use, loss of time, inconvenience, aggravation, loss of wages/earnings/income, fuel/transportation expenses, hotel/motel costs, insurance, storage, rental or replacement, altered or cancelled trips/vacations, the cost of any food/meals and any other incidental and consequential damages are specifically excluded and Dealer specifically disclaims liability for any such incidental and/or consequential damages. Customer acknowledges that Customer shall not seek or recover such incidental or consequential damages from Dealer. Customer acknowledges this disclaimer of incidental and consequential damages is independent of and shall survive any failure of the essential purpose of any warranty or remedy.

12. NON-DEALER WARRANTY(S) (IF APPLICABLE). Customer understands and agrees that manufacturer(s)' written warranties, if any are applicable to this Vehicle, were fully and conspicuously disclosed in writing by Dealer, by Dealer disclosing and providing any such written instruments to Customer prior to Customer signing the front side of this Agreement and Customer acknowledges having physically received such written instruments. Customer acknowledges that Dealer is not an agent of the manufacturer and that Dealer has not represented or misrepresented the terms of any applicable manufacturer(s)' written warranties because either (i) Customer has read to Customer's satisfaction the actual terms of any such written instruments, which expressly state the coverage, application period, conditions, and exclusions or (ii) Customer has voluntarily chosen not to read such warranties.

13. TAXES, INSURANCE. Customer shall be liable for all sales, use, or other taxes of a similar nature applicable to the transaction unless such payment is otherwise prohibited by law. Customer assumes responsibility to cover the Vehicle described on the front of this Agreement with necessary and proper insurance coverage and assumes all legal liability arising from the operation of the Vehicle from the time of delivery. Customer understands that Customer is not covered by insurance on the Vehicle until Customer's insurance company accepts coverage on the Vehicle. Customer agrees to hold Dealer harmless from any and all claims due to loss or damage prior to Customer's insurance company accepting coverage on the Vehicle.

14. CHOICE OF LAW AND VENUE, FEES. Any controversy, dispute or claim arising out of or relating to this Agreement or breach thereof shall be interpreted under the laws of the state in which Dealer is located and venue will be in the state and county in which Dealer is located or the applicable federal court. If Dealer brings a legal action to enforce or interpret this Agreement and prevails, Customer shall pay Dealer's reasonable attorneys' fees and costs incurred in such action. If Customer brings an action based on this Agreement and does not prevail, Customer shall pay Dealer's reasonable attorneys' fees and costs incurred in the defense of such action or any part thereof.

15. WAIVER OF JURY TRIAL; CLASS ACTIONS. Customer agrees that any controversy, dispute or claim arising out of or relating to this Agreement or breach thereof will be decided by a judge, rather than a jury. Customer further agrees in connection with this purchase to waive Customer's right to participate as a class member in any class action lawsuit that might be brought against Dealer.

16. SEVERABILITY. Customer and Dealer agree that each portion of this Agreement is such that if any term, provision or paragraph is found to be invalid, voidable, or unenforceable for any reason, such provision or paragraph may be severed and all other portions of this Agreement shall remain valid and enforceable.

17. ENTIRE AGREEMENT/NO RELIANCE. The written terms on the front and reverse side of this Contract comprise the entire agreement between Customer and Dealer, and Customer has read and understands the front and reverse side of this Agreement. No verbal, unwritten, electronic or other communication of any nature not contained in this Agreement was relied upon by Customer, became part of the basis of Customer's bargain, or is enforceable by Customer against Dealer even if alleged or determined to constitute fraud, fraudulent inducement, or fraudulent misrepresentation and no such verbal, unwritten, electronic, or other communication shall invalidate this Agreement or any written provision herein, or serve as grounds for Customer's rejection, rescission, or revocation of acceptance of this Agreement or this Vehicle, such that Customer cannot seek or obtain any statutory, legal, equitable or other relief against Dealer as a result thereof. Customer acknowledges and agrees that all discussions, negotiations, advertisements, representations, and affirmations of fact in any format, whether verbal, written, electronic or otherwise, which are not written in this Agreement, were not relied upon by Customer, are not included in this Agreement, and are not enforceable against Dealer.

Authorized Customer's Representative

Model 1 Commercial Vehicles, Inc.

Signature: _____

Signature: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____



Quote to purchase IC Bus model CE School Bus

Capacity: Up to 72

February 21, 2024

Line	Price Calculations	Bid Option Reference #	Per Bus	1 Buses
Bid price based on the South County Support Services Agency Bid #2122-SC11-01(C)			\$141,500.00	
	2022-2023 Bid# 2122-SC11-01 Escalator		\$20,305.00	
	2023-2024 Bid# 2122-SC11-01 Escalator		\$7,075.00	
	<i>Additional Approved Options...</i>			
1	Change to full battery-electric drive system (210kWh battery pack with rear charge port)	4	\$230,000.00	
2	Increase wheelbase to 276"	16	\$6,600.00	
3	Remove Bendix collision mitigation system	24	(\$2,000.00)	
4	Increase capacity of axles/suspension/GVWR	27	\$3,050.00	
5	Add telescoping wheel	29	\$400.00	
6	Upgrade to adjustable pedals	33	\$950.00	
7	Add passenger seat (twelve @ \$550 each)	49	\$6,600.00	
8	Upgrade to aluminum wheels (\$650.00 each)	58	\$3,900.00	
9	Upgrade to LED stop arm	67	\$450.00	
10	Remove wheelchair lift door, lights, buzzer and interlocks	69	(\$1,800.00)	
11	Remove wheelchair lift, pad and fire extinguisher	70	(\$2,800.00)	
12	Remove wheelchair station (three @ \$950 each)	71	(\$2,850.00)	
13	Add camera system with two HD camera heads	75	\$2,500.00	
14	Additional HD Camera Heads for Camera System	76	\$1,100.00	
15	Change to 11r tire size (quantity six)	82	\$750.00	
	<i>Dealer Discount...</i>		(\$44,600.00)	

Sub-total		\$371,130.00	\$371,130.00
Add sales tax	7.750%	\$28,762.58	\$28,762.58
Total		\$399,892.58	\$399,892.58
DMV Fee		\$33.00	\$33.00
CA Tire Fee		\$10.50	\$10.50
Invoice Amount		\$399,936.08	\$399,936.08

Delivery Date 180 days after PO 180 days after PO

*** Adjusted for non-taxable special needs equipment**

Wheelchair lift door and lift accessories

Wheelchair lift

Wheelchair stations

A/C System

Total non-taxable items

Municipal lease option with \$1 buyout: (Estimated Budget Numbers: Formal quote will be emailed separately with applicable market rates)	\$399,936.08	\$399,936.08
Three Year Option (annual payments) 6.65%	\$141,977.31	\$141,977.31
Five Year Option (annual payments) 6.3%	\$89,985.62	\$89,985.62
Seven Year Option (annual payments) 6.2%	\$67,589.20	\$67,589.20

NOTICE TO BIDDERS
BID #2122-SC11-01

NOTICE IS HEREBY GIVEN THAT the South County Support Services Agency (hereinafter referred to as "Owner") County of Fresno, State of California, will receive seal bids prior to the date and time stated for the Bid Opening for:

Public Transportation Equipment

As per specification and contract documents which may now be obtained from Owner:

South County Support Services Agency
16644 South Elm Avenue
Caruthers, California 93609

All bids must conform and be responsive to the contract documents. Bid and appropriate documents can be obtained in person at the Business Office between 9:00am and 2:00pm. Monday through Friday or via email by submitting request to accounting@southwestjpa.org

Bids will be sealed and filed in the office of Agency Director:

South County Support Services Agency
16644 South Elm Avenue
Caruthers, California 93609

On October 27, 2021 before 8:00 A.M. on the clock designated by the Owner or its representative as the bid clock. Facsimile (FAX) copies of the bid will not be accepted.

Bids will be opened on October 27, 2021, at South County Support Services Agency 16644 South Elm Avenue, Caruthers, Ca. 93609 at 8:00 A.M., as calculated by the clock designated by the Owner or its representative as the bid clock.

Bids must be accompanied by a bidder's bond, cashier's check, or certified check for at least ten percent (10%) of the amount of the base bid and made payable to the Owner. If a bid bond is used, it must be issued by an Admitted Surety (an insurance organization authorized by the Insurance Commissioner to transact surety insurance in the State of California during this calendar year), which shall be given as a guarantee that the bidder will enter into a Contract if awarded the Work and will be declared forfeited, paid to, or retained by the Owner as liquidated damages if the bidder refuses or neglects to enter into the Contract provided by the Owner after being requested to do so. The surety insurer must, unless otherwise agreed to by Owner in writing, at the time of issuance of the bond, have a rating not lower than "A-" as rated by A.M. Best Company, Inc or other independent rating companies. Owner reserves the right to approve or reject the surety insurer selected by Contractor and to require Contractor to obtain a bond from a surety insurer satisfactory to the Owner.

Owner may purchase one or more School Bus(s), vans, vehicles. This is an indefinite quantity bid. All public school districts in all Counties in the State of California may purchase identical items at the same unit price under the terms and conditions of the Contract and pursuant to Public Contract code section 20118, as amended by Chapter 730 of the Statutes of 2008 (A.B. 1967) for 365 days following the date of the award of this Contract. At 5 p.m. PST on that date the ability to piggyback on this Contract shall terminate. However, prior to that original expiration date, and the expiration of any authorized extensions, Owner may extend the term of the Contract in writing. The original term and all extension shall not exceed five years from the Award of the Contract.

The governing Board of Directors of the South County Support Services Agency reserves the right to reject any and all bids received in whole or part, to waive any irregularities in the bids or bidding, and to be the sole judges of suitability of products offered.

Unless otherwise required by law, no bidder may withdraw its bid for a period of 30 days after the date set for the opening thereof or any authorized postponement thereof. The Owner reserves the right to take more than 30 days to make a decision regarding the rejection of bids for the award of the Contract.

SIGNED

Gary Geringer
South County Support Services Agency

Publication Dates:
October 6, 13, 20, 2021

AGREEMENT BETWEEN OWNER AND VENDOR

BID #2122-SC11-01

This Agreement effective November 3, 2021, by and between South County Support Services Agency, Fresno County, California, hereinafter called the "Owner" and Creative Bus Sales, hereinafter called the "Vendor".

WITNESSETH: That the Vendor and the Owner for the consideration hereinafter named agree as follows:

ARTICLE I. SCOPE. The Vendor agrees to supply and deliver Pupil Transportation Equipment free from any and all liens and claims, all in strict compliance with the drawings and specifications therefore and other Contract documents relating thereto. Any Pupil Transportation Equipment ordered after the initial order will require only a purchase order from Owner to Vendor, which purchase order shall modify this Agreement.

ARTICLE II. CONTRACT. The Vendor and the Owner agree that the following documents constitute the Contract: Notice to Bidders, Instructions to Bidder's, Bid Form, Bid Bond, Agreement between Owner and Vendor, Drawings, Specifications, addenda issued prior to bid, and other documents referred to in this Agreement. The Contract documents are complementary and each obligation of the Vendor in any one shall be binding as if specified in all.

ARTICLE III. TIME TO DELIVER AND WRITTEN ACCEPTANCE. Time is of the essence in this Contract, and the time of delivery shall be within 120 days after full execution of this Agreement or Owner's forwarding a purchase order for additional Pupil Transportation Equipment to Vendor, whichever is applicable; provided however that delivery shall be deemed completed only upon Owner's written acceptance of the Pupil Transportation Equipment.

If the Vendor becomes liable under this section, the Owner, in addition to all other remedies provided by law, shall have the right to withhold payment, and to collect the interest thereon, which would otherwise be or become due the Vendor until the liability of the Vendor under this section has been finally determined. If the withheld amount is not sufficient to discharge all liabilities of the Vendor incurred under this Article, the Vendor shall continue to remain liable to the Owner for such liabilities until all such liabilities are satisfied in full.

ARTICLE IV. PAYMENT. The Owner agrees to pay the Vendor in current funds for the performance of the Contract the full amount due within 30 days after the later of the delivery of the Pupil Transportation Equipment, which is not deemed to be completed until Owner accepts the Pupil Transportation Equipment in writing, and Vendor's submission of a satisfactory invoice.

ARTICLE V. TERMINATION. Owner reserves the right to terminate the Contract if Vendor fails to carry out any obligation, term, or condition of the Contract. Owner shall give 10 days written notice to Vendor to cure a default. If Vendor fails to cure within that time period to Owner's satisfaction, Owner may terminate the Contract.

ARTICLE VI. INSPECTION. Pupil Transportation Equipment must conform to the specifications and other Contract documents and may be subject to Owner's inspection and written acceptance.

If another public school district desires to purchase Pupil Transportation Equipment pursuant to Article X of this Agreement, the Vendor shall pay Owner an Agency fee of forty-five hundredths (.45%) for each Pupil Transportation Equipment ordered/purchased.

ARTICLE VII. WARRANTY. Vendor warrants that the Pupil Transportation Equipment will be free from all defects of materials and workmanship and shall be fit and sufficient for the purposes intended. Vendor shall replace defective materials and workmanship at no cost to Owner.

ARTICLE VIII. OPERATIONS AND MAINTENANCE MANUALS. Vendor shall provide Owner with operations and maintenance manuals with delivery of Pupil Transportation Equipment to Owner.

ARTICLE IX. INDEMNIFICATION AND RISK OF LOSS. The Vendor will defend, indemnify and hold harmless the Owner, its governing board, officers, agents, trustees, and employees against and from any and all liability for damages on account of injury to or death of persons or damage to property resulting from or arising out of or in any way connected with the performance by the Vendor of the Contract or for any infringement of any patent rights, copyright or trademark of any person or persons in consequence of the use by Owner of the Pupil Transportation Equipment provided pursuant to the Contract and reimburse the Owner for all costs, attorney's fees, expenses and loss incurred by it in consequence of any claims, demands, and causes of action which may be brought against Owner arising out of the performance by the Vendor of the Contract. This indemnification shall be in addition to any other indemnification provisions contained in the Contract.

Ownership and risk of loss of the Pupil Transportation Equipment shall not transfer to Owner until Owner has paid the full price for the Pupil Transportation Equipment and received in return signed and executed DMV documentation. Until transfer of ownership occurs, Vendor shall maintain sufficient liability insurance to insure against loss, damage, destruction, injury or death that may result while the Pupil Transportation Equipment is, among other things, being manufactured, transported, delivered, inspected and accepted. Ownership and risk of loss do not transfer to Owner if the Pupil Transportation Equipment is delivered pursuant to Article VI and Article X, and Vendor shall maintain sufficient liability insurance to insure against loss, damage, destruction, injury or death that may result removed by Vendor or the other public school district from South County Support Services Agency.

ARTICLE X. PIGGYBACK CLAUSE.

A. All public school districts in all Counties in the State of California ("Other Agency (ies)") may lease or purchase Pupil Transportation Equipment at the same price under the terms and conditions of this Contract and Public Contract Code section 20118, as amended by Chapter 730 of the Statutes of 2006 ("A.B. 1967") for 365 days following the date of the award of this Contract. Vendor shall promptly inform Owner in writing of all agreements by contract, lease, requisition, or purchase order for leases purchases authorized by Other Agencies under the terms and conditions of this Contract and Public Contract Code section 20118, as amended by A.B. 1976. Vendor shall provide for final delivery of Pupil Transportation Equipment to Other Agency and shall ensure that Pupil Transportation Equipment is accepted. Owner maintains the right to cancel the provisions of Article X at any time without cause.

B. All documents, warrants or checks shall be delivered to the successful bidder.

C. Contract prices and terms for piggyback purposes remain firm for 365 days following the date of award of this Contract. At 5 p.m. PST on that date the ability to piggyback on this Contract shall terminate. However, prior to that original expiration date, and the expiration of any authorized extensions, Owner may extend the term of the Contract in writing. The original term and all extensions shall not exceed five years from the date of the award of this Contract.

D. Owner makes no representation that the use of this Contract by any Other Agency is, in fact authorized by law. Vendor and Other Agency should seek their own independent legal determination as to the lawfulness of this Contract.

ARTICLE XI. ENTIRE AGREEMENT. The Contract constitutes the entire agreement between the parties, and supersedes any prior or contemporaneous agreement between the parties, oral or written, including the Owner's award of the Contract to Vendor, unless such agreement is expressly incorporated herein. The Owner makes no representations or warranties, express or implied, not specified in the Contract. The Contract is intended as the complete and exclusive statement of parties' agreement pursuant to Code of Civil Procedure section 1856.

ARTICLE XII. EXECUTION OF OTHER DOCUMENTS. The parties to this Agreement shall cooperate fully in the execution of any and all other documents and in the completion of any additional actions that may be necessary or appropriate to give full force and effect to the terms and intent of the Contract.

ARTICLE XIII. EXECUTION IN COUNTERPARTS. This Agreement may be executed in counterparts such that the signatures may appear on separate signature pages. A copy, or an original, with all signatures appended together, shall be deemed a fully executed Agreement.

ARTICLE XIV. BINDING EFFECT. Vendor, by execution of Agreement, acknowledges that Vendor has read this Agreement and the other Contract documents, understands them, and agrees to be bound by their terms and conditions. The Contract shall inure to the benefit of and shall be binding upon the Vendor and the Owner and their respective successors and assigns.

ARTICLE XV. SEVERABILITY. If any provision of the Contract shall be held invalid or unenforceable by a court of competent jurisdiction, such holding shall not invalidate or render unenforceable any other provision hereof.

ARTICLE XVI. AMENDMENTS. The term of the Contract shall not be waived, altered, modified, supplemented or amended in any manner whatsoever except by written agreement signed by the parties and approved or ratified by Owner's Board.

ARTICLE XVII. ASSIGNMENT OF CONTRACT. The Vendor shall not assign or transfer by operation of law or otherwise any or all of its right, burdens, duties or obligations without the prior written consent of the Owner.

ARTICLE XVIII. SAFETY REGULATIONS. Pupil Transportation Equipment shall comply with all applicable safety ordinances, regulations, and statutes.

ARTICLE XIX. LAW AND VENUE. The Contract shall be governed by and construed in accordance with the laws of the State of California. The parties also agree that, in the event of litigation, venue shall be in the proper state court located in Fresno County, California.

ARTICLE XX. WRITTEN NOTICE. Witten notice shall be deemed to have been duly served if delivered in person to the individual or member of the firm or to an office of the corporation for whom it was intended, or if delivered at or sent by registered or overnight mail to the last business address known to the person who gives the notice.

ARTICLE XXI. NO WAIVER. No action of failure to act by the Owner shall constitute a waiver of a right or duty afforded it under the Contract, nor shall such action or failure to act constitute approval of or acquiescence in a breach thereunder, except as may be specifically agreed to in writing.

Vendor:

Creative Bus Sales

14740 Ramona Ave.

Chino, CA 91710



Signature

Marcus Hoffman

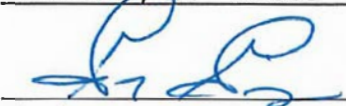
Signed by

Owner:

South County Support Services Agency

16644 S. Elm Ave.

Caruthers, CA 93609



Signature

Gary Geringer

Signed by

NOTE: Vendor must give the full business address of the Vendor and sign with Vendor's usual signature. Partnerships must furnish the full name of all partners and the Agreement must be signed in the partnership name by a general partner with authority to bind the partnership in such matters, followed by the signature and designation of the person signing. The name of the person signing shall also be typed or printed below the signature. Corporations must sign with the legal name of the corporation, followed by the name of the state of incorporation and by the signature and designation of the chairman of the board, president, or any vice president, and then followed by a second signature by the secretary, assistant secretary, and the chief financial officer or assistant treasurer. All persons signing must be authorized to bind the corporation in the matter. The name of each person signing shall also be typed or printed below the signature. Satisfactory evidence of the authority of the officer signing on behalf of a corporation shall be furnished.

*** Proof of Publication ***

The Sentinel
SM California News Media Inc.
P.O. Box 9
Hanford, CA 93232
Phone 559-582-0471 <+1-559-582-0471>
billing@hanfordsentinel.com

SOUTHWEST TRANSPORTATION AGENC
16644 SOUTH ELM AVENUE
CARUTHERS CA 93609
USA

ORDER NUMBER 48328

Publication- The Hanford Sentinel

State of California

County of Kings

I am a citizen of the United States and a resident of the county foresaid; I am over the age of eighteen years, and not a part to or interested in the above entitled matter, I am the principal clerk of The Hanford Sentinel, a newspaper of general circulation, printed and published daily in the city of Hanford, County of Kings, and which newspaper has been adjudged a newspaper of general circulation by the superior court of the County of Kings, State of California, under the date of October 23, 1951, case number 11623.

That I know from my own personal knowledge the notice, of which the annexed is a printed copy (set in type not smaller than nonpareil), has been published in each regular and entire issue of said newspapers and not in any supplement thereof on the following dates, to wit:


Section: Legals
Category: 201 Public Notices
PUBLISHED ON: 10/06/2021 10/13/2021 10/20/2021

TOTAL AD COST: 701.85
FILED ON: 10/20/2021

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated at Kings County, California

This Day 20th of October, 2021

Signature 

RECEIVED OCT 22 2021

Ad text : AD# 48328

NOTICE TO BIDDERS
BID #2122-SC11-01

NOTICE IS HEREBY GIVEN THAT the South County Support Services Agency (hereinafter referred to as "Owner") County of Fresno, State of California, will receive seal bids prior to the date and time stated for the Bid Opening for:

Public Transportation Equipment

As per specification and contract documents which may now be obtained from Owner:

South County Support Services Agency
16644 South Elm Avenue
Caruthers, California 93609

All bids must conform and be responsive to the contract documents. Bid and appropriate documents can be obtained in person at the Business Office between 9:00 A.M. and 2:00 P.M. Monday through Friday or via email by submitting request to:

accounting@southwestjpa.org

Bids will be sealed and filed in the office of Agency Director:
South County Support Services Agency
16644 South Elm Avenue
Caruthers, California 93609

On October 27, 2021 before 8:00 A.M. on the clock designated by the Owner or its representative as the bid clock. Facsimile (FAX) copies of the bids will not be accepted.

Bids will be opened on October 27, 2021, at South County Support Services Agency 16644 South Elm Avenue, Caruthers, Ca. 93609 at 8:00 A.M., as calculated by the clock designated by the Owner or its representative as the bid clock.

Bids must be accompanied by a bidders bond, cashiers check, or certified check for at least ten percent (10%) of the amount of the base bid and made payable to the Owner. If a bid bond is used, it must be issued by an Admitted Surety (an insurance organization authorized by the Insurance Commissioner to transact surety insurance in the State of California during this calendar year), which shall be given as a guarantee that the bidder will enter into a Contract if awarded the Work and will be declared forfeited, paid to, or retained by the Owner as liquidated damages if the bidder refuses or neglects to enter into the Contract provided by the Owner after being requested to do so. The surety insurer must, unless otherwise agreed to by Owner in writing, at the time of issuance of the bond, have a rating not lower than "A" - as rated by A.M. Best Company, or other independent rating companies. Owner reserves the right to approve or reject the surety insurer selected by Contractor and to require Contractor to obtain a bond from a surety insurer satisfactory to the Owner.

Owner may purchase one or more school bus(es), vans, vehicles. This is an indefinite quantity bid. All public school districts in all Counties in the State of California may purchase identical items at the same unit price under the terms and conditions of the Contract and pursuant to Public Contract Code Section 20118, as amended by Chapter 730 of the Statutes of 2008 (A.B. 1967) for 365 days following the date of the award of this Contract. At 5 P.M. PST on that date the ability to piggyback on this Contract shall terminate. However, prior

RECEIVED OCT 22 2021

to that original expiration date, and the expiration of any authorized extensions, Owner may extend the term of the Contract in writing. The original term and all extension shall not exceed five years from the Award of the Contract.

The governing Board of Directors of the South County Support Services Agency reserves the right to reject any and all bids received in whole or part, to waive any irregularities in the bids or bidding, and to be the sole judges of suitability of products offered.

Unless otherwise required by law, no bidder may withdraw its bid for a period of 30 days after the date set for the opening thereof or any authorized postponement thereof. The Owner reserves the right to take more than 30 days to make a decision regarding the rejection of bids of the Award of the Contract.

SIGNED

Gary Geringer
South County Support Services Agency
Publication Dates: October 6, 13, 20, 2021



Bond No. Bid

KNOW ALL MEN BY THESE PRESENTS, that we, Creative Bus Sales, Inc.

as principal, and the GREAT AMERICAN INSURANCE COMPANY, a corporation existing under the laws of the State of Ohio, having its Administrative Office at 301 E. Fourth Street, Cincinnati, Ohio 45202, as surety, are held and firmly bound unto South County Support Services Agency

as obligee, in the penal sum of One Hundred Sixty-One Thousand Two Hundred Fourteen and 80/100's

Dollars (\$161,214.80), lawful money of the United States of America, for the payment of which, well and truly to be made, we bind ourselves, our heirs, executors, administrator, successors and assigns, Jointly and severally, firmly by these presents.


SIGNED, sealed and dated this 19th day of October, 2021.

WHEREAS, the said principal Creative Bus Sales, Inc.

herewith submitting a proposal for BID # 2122-SC11-01

NOW, THEREFORE, the condition of this obligation is such that, if the said principal shall be awarded the said contract, and shall within Sixty (60) days after receiving notice of such award enter into a contract and give bond for the faithful performance of the contract, then this obligation shall be null and void otherwise the principal and surety will pay unto the obligee the difference in money between the amount of the principal's bid and the amount for which the obligee may legally contract with another party to perform the work, if the latter amount be in excess of the former; but in no event shall the liability hereunder exceed the penal sum hereof.

Creative Bus Sales, Inc.


Principal

GREAT AMERICAN INSURANCE COMPANY

By: 
James E. Hurst, Jr., Attorney-in-Fact



Surety Bond Seal Addendum

Great American Insurance Company of New York

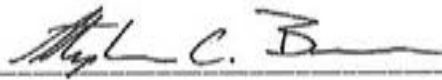
During the COVID-19 pandemic, use of traditional seals has been made impractical due to government stay-at-home orders and social distancing guidelines. As a result, Great American Insurance Company of New York ("Great American") has authorized its Attorneys-in-Fact to affix Great American's corporate seal to any bond executed on behalf of Great American by any such Attorney-in-Fact by attaching this Addendum to said bond.

To the extent this Addendum is attached to a bond that is executed on behalf of Great American by its Attorney-in-Fact, Great American agrees that the seal below shall be deemed affixed to said bond to the same extent as if its raised corporate seal were physically affixed to the face of the bond.

Dated this 24th day of March, 2020.

Great American Insurance Company of New York



By 

Stephen C. Beraha, Assistant Vice President

GREAT AMERICAN INSURANCE COMPANY®

Administrative Office: 301 E 4TH STREET • CINCINNATI, OHIO 45202 • 513-369-5000 • FAX 513-723-2740

The number of persons authorized by this power of attorney is not more than **THREE**

No. 0 14926

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That the GREAT AMERICAN INSURANCE COMPANY, a corporation organized and existing under and by virtue of the laws of the State of Ohio, does hereby nominate, constitute and appoint the person or persons named below, each individually if more than one is named, its true and lawful attorney-in-fact, for it and in its name, place and stead to execute on behalf of the said Company, as surety, any and all bonds, undertakings and contracts of suretyship, or other written obligations in the nature thereof; provided that the liability of the said Company on any such bond, undertaking or contract of suretyship executed under this authority shall not exceed the limit stated below.

Name	Address	Limit of Power
MATTHEW F. SCHAFNITZ	ALL OF	ALL
JAMES E. HURST, JR.	LAGUNA NIGUEL,	\$100,000,000.00
VICTORIA M. RIEDL	CALIFORNIA	

This Power of Attorney revokes all previous powers issued on behalf of the attorney(s)-in-fact named above.

IN WITNESS WHEREOF the GREAT AMERICAN INSURANCE COMPANY has caused these presents to be signed and attested by its appropriate officers and its corporate seal hereunto affixed this **2ND** day of **APRIL**, 2020

Attest

GREAT AMERICAN INSURANCE COMPANY



Matthew C. B...

Assistant Secretary

Mark V. Vicario

Divisional Senior Vice President

MARK VICARIO (877-377-2405)

STATE OF OHIO, COUNTY OF HAMILTON - ss:

On this **2ND** day of **APRIL**, 2020, before me personally appeared MARK VICARIO, to me known, being duly sworn, deposes and says that he resides in Cincinnati, Ohio, that he is a Divisional Senior Vice President of the Bond Division of Great American Insurance Company, the Company described in and which executed the above instrument; that he knows the seal of the said Company; that the seal affixed to the said instrument is such corporate seal; that it was so affixed by authority of his office under the By-Laws of said Company, and that he signed his name thereto by like authority.



SUSAN A KOHORST
Notary Public
State of Ohio
My Comm. Expires
May 18, 2025

Susan A. Kohorst

This Power of Attorney is granted by authority of the following resolutions adopted by the Board of Directors of Great American Insurance Company by unanimous written consent dated June 9, 2008.

RESOLVED: That the Divisional President, the several Divisional Senior Vice Presidents, Divisional Vice Presidents and Divisional Assistant Vice Presidents, or any one of them, be and hereby is authorized, from time to time, to appoint one or more Attorneys-in-Fact to execute on behalf of the Company, as surety, any and all bonds, undertakings and contracts of suretyship, or other written obligations in the nature thereof; to prescribe their respective duties and the respective limits of their authority; and to revoke any such appointment at any time.

RESOLVED FURTHER: That the Company seal and the signature of any of the aforesaid officers and any Secretary or Assistant Secretary of the Company may be affixed by facsimile to any power of attorney or certificate of either given for the execution of any bond, undertaking, contract of suretyship, or other written obligation in the nature thereof, such signature and seal when so used being hereby adopted by the Company as the original signature of such officer and the original seal of the Company, to be valid and binding upon the Company with the same force and effect as though manually affixed.

CERTIFICATION

I, STEPHEN C. BERAHA, Assistant Secretary of Great American Insurance Company, do hereby certify that the foregoing Power of Attorney and the Resolutions of the Board of Directors of June 9, 2008 have not been revoked and are now in full force and effect.

Signed and sealed this **19th** day of **October**, 2021



Matthew C. B...

Assistant Secretary

State of California

OFFICE OF THE SECRETARY OF STATE

CERTIFICATE OF STATUS DOMESTIC CORPORATION

I, MARCH FONG EU, *Secretary of State of the State of California*, hereby certify:

That on the 4TH day of January, 1990,

CREATIVE BUS SALES, INC.

became incorporated under the laws of the State of California by filing its Articles of Incorporation in this office; and

That no record exists in this office of a certificate of dissolution of said corporation nor of a court order declaring dissolution thereof, nor of a merger or consolidation which terminated its existence; and

That said corporation's corporate powers, rights and privileges are not suspended on the records of this office; and

That according to the records of this office, the said corporation is authorized to exercise all its corporate powers, rights and privileges and is in good legal standing in the State of California; and

That no information is available in this office on the financial condition, business activity or practices of this corporation.



IN WITNESS WHEREOF, I execute this
certificate and affix the Great Seal
of the State of California this
19th day of January, 1990

March Fong Eu

Secretary of State

1650311

ARTICLES OF INCORPORATION
OF
CREATIVE BUS SALES, INC.

FILED ^{B1}
In the office of the Secretary of State
of the State of California

JAN 4 1990

March Fong Eu
MARCH FONG EU, Secretary of State

FIRST: That the name of the corporation is:

CREATIVE BUS SALES, INC.

SECOND: The purpose of this corporation is to engage in any lawful act or activity for which a corporation may be organized under the General Corporation Law of California other than the banking business, the trust company business or the practice of a profession permitted to be incorporated by the California Corporations Code. The specific purpose of this corporation is to engage in the selling, leasing and servicing of buses and motor coaches.

THIRD: The name of this corporation's initial agent for service of process in the State of California is:

C T Corporation System

FOURTH: This corporation is authorized to issue only one class of shares of stock; and the total number of shares which this corporation is authorized to issue is One Thousand (1,000) shares without par value.

IN WITNESS WHEREOF, the undersigned has executed these Articles this 29th day of December, 1989.

Richard D. Bird
Richard D. Bird, Incorporator

A0574792

1656311 SURV

FILED
In the Office of the Secretary of State
of the State of California

JAN 01 2002 RCS

Bill Jones
BILL JONES, Secretary of State

CERTIFICATE OF OWNERSHIP
AM ACQUISITION CORPORATION

Anthony Matijevich, Jr. and Victoria E. Matijevich certify that:

1. They are the duly elected and acting President and Secretary, respectively, of AM ACQUISITION CORPORATION, a California corporation (this "Corporation").

2. This Corporation owns all of the outstanding shares of CREATIVE BUS SALES, INC., a California corporation (the "Subsidiary").

3. The board of directors of this Corporation duly adopted and approved the following resolution:

RESOLVED, that this Corporation merge with and into the Subsidiary (with this Corporation as the disappearing corporation and the Subsidiary as the surviving corporation), and that the Subsidiary assume all remaining obligations of this Corporation pursuant to Section 1110 of the California General Corporation Law.

4. The merger of this Corporation with and into the Subsidiary is to be effective as of January 1, 2002.

5. The outstanding shares of this Corporation shall be converted pro rata into shares of the Subsidiary.

6. The board of directors of the Subsidiary has duly adopted and approved the merger of this Corporation with and into the Subsidiary pursuant to a plan of merger.

They further declare under penalty of perjury under the laws of the State of California that the matters set forth in this certificate are true and correct of their own knowledge.

Date: December 6, 2001

Anthony Matijevich, Jr.
Anthony Matijevich, Jr., President

Date: December 6, 2001

Victoria E. Matijevich
Victoria E. Matijevich, Secretary



I hereby certify that the foregoing transcript of 2 page(s) is a full, true and correct copy of the original record in the custody of the California Secretary of State's office.

DEC 20 2011

Date: _____ *APL*

Debra Bowen
DEBRA BOWEN, Secretary of State



Creative Bus Sales

THE NATION'S LARGEST BUS DEALER SINCE 1980

Certificate of Authority

South County Support Services Agency

Re: Bid 2122-SC-11-01

To Whom It May Concern,

I, individually and on behalf of Creative Bus Sales, do by my signature below, certify that:

Creative Bus Sales is a corporation duly organized and existing under laws of California; I am the president, and officer of Creative Bus Sales, authorized to sign on it's behalf, and Marcus Hoffman, Bid Manager, is an officer of Creative Bus Sales authorized to make, execute and approve, on behalf of this Company, any and all contracts, or amendments thereof, entered into by and between Creative Bus Sales and South County Support Services Agency.

In witness whereof, I hereby set my hand this 25th day of October, 2021.

Tony Matijevich | President

Creative Bus Sales, Inc.

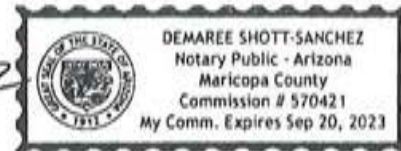
909.465.5528

TonyM@CreativeBusSales.com

Executed on the 25 day of October 2021

Notary Signature: Demaree Shott-Sanchez

Commission Expires: Sep 20, 2023



BID FORM

BID # 2122-SC-11-01

DATE: October 25, 2021

SOUTH COUNTY SUPPORT SERVICES AGENCY

WE RESPECTFULLY SUBMIT FOR YOUR CONSIDERATION OUR BID TO SUPPLY AND DELIVER PUPIL TRANSPORTATION EQUIPMENT AS FOLLOWS:

CHASSIS:	<u>IC Bus</u>	MODEL:	<u>CE2308</u>
MAKE:	<u>IC Bus</u>	YEAR OF MANUFACTURE:	<u>2020 or newer</u>
WHEELBASE:	<u>193" WB</u>	ENGINE:	<u>Power Solutions Int</u> HP: <u>265 HP</u>
BODY MAKE	<u>IC Bus</u>	MODEL:	<u>CE2308</u> CAPACITY: <u>35 passengers</u>
TRANSMISSION:	<u>Automatic</u>		<u>35</u> AMBULATORY <u>0</u> WHEELCHAIR

CASH PURCHASE PRICE:	\$	<u>141,500.00</u>
STATE SALES TAX:	\$	<u>9,709.56 (7.975%)</u>
2007 CA TIRE TAX:	\$	<u>10.50</u>
TOTAL BID:	\$	<u>151,220.06</u>
Escalator for each subsequent year: [Owner to fill in]		<u>Up to 5%</u>

I/WE HAVE EXAMINED THE DETAILED MINIMUM SPECIFICATIONS AND GUARANTEE THIS BID TO BE IN ACCORDANCE THEREWITH. THE ABOVE PRICE INCLUDES ALL DEALER PREP, PRE-DELIVERY SERVICE, NECESSARY LETTERING, F.O.B. DELIVERY, AND DOCUMENTATION FEE.

If written Notice of Award of Contract is mailed, faxed, or delivered to the undersigned at any time before this bid is withdrawn, the undersigned shall, within ten (10) days after the date of such mailing, faxing, or delivering of such notice, execute and deliver an agreement in the form of Agreement present in the Contract documents in accordance with the specifications and bid as accepted.

The undersigned hereby designates as the office to which such Notice of Award of Contract may be mailed, faxed, or delivered:

Creative Bus Sales, 14740 Ramona Ave, Chino Ca 91710

O: 909.465.5528; F: 909.465.5529; jasonh@creativebussales.com

Circular letters, bulletins, addenda, etc., bound with the specifications or issued during the time of bidding are included in the bid, and, in completing the Contract, they are to become a part thereof.

The receipt of the following addenda to the specifications is acknowledged:

Addendum No. _____ Date _____ Addendum No. _____ Date _____

Addendum No. _____ Date _____ Addendum No. _____ Date _____

Addendum No. _____ Date _____ Addendum No. _____ Date _____

This bid may be withdrawn at any time prior to the scheduled time for the opening of bids or any authorized postponement thereof.

NOTE: Each bid must give the full business address of the bidder and be signed by bidder with bidder's usual signature. Bids by partnerships must furnish the full name of all partners and must be signed in the partnership name by a general partner with authority to bind the partnership in such matters, followed by the signature and designation of the person signing. The name of the person signing shall also be typed or printed below the signature. Bids by corporations must be signed with the legal name of the corporation, followed by the name of the state of incorporation and by the signature and designation of the chairman of the board, president or any vice president, and then followed by a second signature by the secretary, assistant secretary, the chief financial officer or assistant treasurer. All persons signing must be authorized to bind the corporation in the matter. The name of each person signing shall also be typed or printed below the signature. Satisfactory evidence of the authority of the officer signing on behalf of a corporation shall be furnished.

The undersigned declares under penalty of perjury under the laws of the State of California that the representations made in this bid are true and correct.

Print or Type Name Marcus Hoffman

Title Bid Manager

Name of Company Creative Bus Sales, Inc.

Business Address 14740 Ramona Avenue, Chino, CA 91710

Telephone Number (800) 326-2877

State of Incorporation, if Applicable California

(x) Evidence of authority to bind corporation is attached.

Dated: October 25th, 2021

Signed 

Additional Signature Lines if Applicable:

Print or Type Name Victoria Matijevich

Title Secretary

Name of Company Creative Bus Sales, Inc.

Business Address 14740 Ramona Avenue, Chino, CA 91710

Telephone Number (800) 326-2877

Dated: October 25th, 2021

Signed 

SPECIFICATIONS

Bid # 2122-SC11-01(C)

School Bus Bid

The school bus furnished shall comply with all current State of California and Federal Motor Vehicle Safety Standards in effect at time of manufacture. Additionally, the South County Support Service Agency (SCSSA) is requiring the following supplementary specifications. Under specifications furnished, fill in all spaces. Indicate compliance with "Comply" or explain equivalents or exceptions in the space provided. Equivalency of any exceptions to the items requested will be solely at the discretion of the SCSSA.

Prior to delivery, the bus shall be prepared for inspection and certification for operation by the California Highway Patrol. SCSSA will not accept a bus that is not prepared for inspection and certification.

Vehicle shall be delivered within 180 days from the date of order, F.O.B. Destination to SCSSA.

Minimum Specifications Required	Specifications furnished
<p>New school bus capable of transporting up to 35 passengers in a proper and safe manner.</p> <p>Acceptable manufacturers include Blue Bird, IC Corp and Thomas Built.</p> <p>Bidder must be a valid franchised dealer in the State of California for the unit(s) bid.</p> <p>Bus must be new with transportation miles only.</p> <p>No alternative bids will be accepted.</p>	<p>Year: 2020 or newer</p> <p>Manufacturer: IC Bus</p> <p>Model: CE</p> <p>Capacity: 35 Passenger variable three wheelchair positions</p>
<p>Vehicle Dimensions</p> <p>G.V.W.R.: Up to 27,500 lbs.</p> <p>Wheelbase: Up to 199"</p> <p>Maximum overall length: Up to 30'</p> <p>Maximum overall width: 8'</p> <p>Maximum overall height: 11'</p> <p>Minimum headroom: 77"</p>	<p>G.V.W.R.: 25,500 lbs.</p> <p>Wheelbase: 193"</p> <p>Overall length: 30'</p> <p>Overall width: 8'</p> <p>Overall height: 11'</p> <p>Headroom: 78"</p>

Chassis Specifications

Item	Minimum Specifications Required	Specifications furnished
Accelerator Controls	Accelerator to be electrically operated and shall include a dash-mounted fast idle switch which automatically disengages when the transmission is shifted from neutral.	Comply
Air Cleaner	Shall be a single-stage air cleaner, with replacement element. Shall be mounted with in the body and accessed by a door. Air restriction indicator to show when the element needs to be changed.	Comply
Alternator	Shall be 12-volt of not less than 320 amps and provide at least 50% of the rated charge at engine idle.	Comply
Axle, Front	Shall be heavy-duty "I" beam design. Minimum 10,000 lb. axle capacity with greaseable tie rod ends.	Comply
Axle, Rear	Shall be a full-floating type and have a minimum gross weight capacity of 17,500 lbs.	Comply
Batteries	Shall be a minimum of three 12-volt Group 31 batteries. Provide a battery cut-off switch located inside the battery compartment and a lock for the battery box door.	Comply
Brakes	Service brakes shall be air disc brakes with antilock brake system and electronic stability control. Brake system shall include a gear driven air compressor with a minimum output of 13.2 CFM, and a minimum of three air reservoirs. Air reservoir drain valves shall be manually operated and be located within the driver's compartment. Parking brake shall be spring type with dash-mounted control valve. Bendix AD-IP air dryer.	Comply
Cooling System	Radiator to be heavy-duty construction with serpentine fins. Radiator to be mounted on shock absorbing cushions for easy service and extended life. Constant-torque clamps on all radiator hoses.	Comply
Collision Mitigation System	Bendix Wingman Advanced active and automatic systems that integrate radar and brakes to mitigate collisions.	Comply
Cruise Control	Electronic cruise control	Comply
Design	Conventional-style bus with front-mounted engine. Body and chassis shall be manufactured and warranted by the same manufacturer.	Comply

Item	Minimum Specifications Required	Specifications furnished
Drive Line	Driveline is booted and has a permanently lubricated slip member. Greaseable U-Joints with double lip seals on end caps. Guard to prevent damage to under carriage of bus in the event of failure.	Comply
Electrical	System shall be 12-volt with negative ground. All chassis circuits shall be protected by manual-reset circuit breakers or self-monitoring multiplex wiring system.	Comply
Engine	Power Solutions International 8.8L V-8 gasoline engine with 265 HP and 548 lb. ft. torque.	Comply
Frame	All welded and bolted construction. The main frame shall be a continuous section from the front of the vehicle to aft of the rear axle. Frame rails shall not be notched, tapered, or cutout to provide clearance for engine or stepwell installation.	Comply
Fuel System	60-gallon fuel tank and fuel filler door with lock.	Comply
Instrument Panel	Instrument panel shall include: <ul style="list-style-type: none"> • Speedometer/7-digit odometer • Tachometer/Hour meter • Oil pressure gauge • Water temperature gauge • Fuel gauge • Dual air-pressure gauge • Combination directional signal/headlight dimmer switch on steering column. • Hazard warning switch • Audible warning for oil pressure, water temperature provided through stop engine, engine protection circuit. Separate light and tone for low air pressure. 	Comply
Rust proofing	All chassis framing, fasteners, and suspension systems are to be painted with a rust-inhibiting paint after assembly and before body mounting.	Comply
Shock Absorbers	Heavy-duty direct acting double-action piston type; two 2 front and two 2 rear.	Comply

Item	Minimum Specifications Required	Specifications furnished
Suspension, Front and Rear	Front suspension to be two-leaf parabolic (taper leaf) type rated at a minimum of 10,000 lbs. Rear air suspension with a minimum capacity of 17,500 lbs.	Comply
Steering	Integral full power with a tilt steering column and padded wheel.	Comply
Tires	Single front and dual rear low-profile 16-ply radial tubeless tires.	Comply
Transmission	Allison Pupil Transportation Series automatic transmission with five or six forward speeds. The transmission shall have a capacity rating compatible with the power output of the engine furnished.	Comply
Wheels	Six 8.25" x 22.5" disc hub-piloted wheels. All wheels to be interchangeable.	Comply
Wiring	All chassis wiring to be color-coded and numbered and shall be routed through convoluted tubing for protection.	Comply

Body Specifications

Item	Minimum Specifications Required	Specifications furnished
Aisle	There shall be a minimum 12" wide center aisle from the entrance door to the rear of the bus. The aisle from the center aisle to the emergency doors shall be a minimum of 12 inches.	Comply
Assist Rail	There shall be two stainless steel assist rails at the entrance door, one mounted forward and one aft.	Comply
Back-up Alarm	The bus shall be equipped with an automatic back-up alarm installed behind the rear axle. This audible alarm shall be rated at a minimum of 107 db in accordance with SAE-J-994b.	Comply
Bumper, Front and Rear	Shall be one-piece, formed from 3/16" plate steel. The bumpers shall be a minimum of 9 3/4" high.	Comply
Color	Exterior: Shall be National School Bus Chrome Yellow. Trim, including bumpers, guardrails, warning light visors, and door handles shall be black.	Comply

Item	Minimum Specifications Required	Specifications furnished
	<p>Wheels shall be painted or powder-coated National School Bus Chrome Yellow on both sides.</p> <p>Entrance door painted yellow.</p> <p>Roof shall be painted white.</p>	
Construction	<p>The bus body shall be constructed of prime commercial quality steel or other material with strength at least equal to steel. The bus body shall be constructed to meet or exceed all state and federal school bus requirements in effect at the time of manufacture. Internal skeletal structure shall be welded.</p>	Comply
CSAS	Install CA Title 13 compliant Child Safety Alert System	Comply
Defrosters	<p>Defroster shall be sufficient capacity to keep windshield clear of fog, snow, and ice. The defroster shall include full-length windshield defroster channel for even distribution of heated air to the windshield.</p>	Comply
Doors	<p>The service door shall be an air- or electric-operated outward opening, two-panel door.</p> <p>The entrance door shall include a vandal lock with a grip handle mounted for convenient door opening.</p> <p>All entrance and exit doors shall be equipped with a full-width 1" x 3" pads located above the door opening.</p>	Comply
Electrical	<p>The electrical system shall be 12-volt. The wiring shall be color and number coded and a wiring diagram shall be furnished with each bus.</p> <p>All body circuits shall be protected by manual-reset circuit breakers or self-monitoring multiplex system.</p> <p>Driver's area shall be equipped with an auxiliary power outlet.</p>	Comply
Emergency Exits	<p>Emergency Door: There shall be one emergency door located on the rear of the bus and one on the left side. There shall be a device installed on the top of the emergency doors that will automatically hold the doors in the open position during emergencies and evacuation drills.</p> <p>Emergency doors shall be equipped with a system of audible buzzers which will sound at the exit and in the driver's area when the release mechanism is moved toward the open position. A pilot light mounted on the driver's dashboard shall indicate the same. The emergency doors shall be equipped with a vandal lock with starter interlock.</p>	Comply

Item	Minimum Specifications Required	Specifications furnished
	Roof Hatch: One roof hatch; combination ventilation and emergency exit shall be provided. Hatch shall not be equipped with warning buzzer. One inch of reflective material shall extend around the perimeter of the roof hatch.	
Exterior Paneling	The roof and side panels shall be 20-gauge, zinc-coated steel. The panels shall be primed on both sides before assembly.	Comply
Fenderettes	The rear wheel openings shall be equipped with rubber fenderettes that extend from the body side approximately three inches.	Comply
Fire Extinguisher	Each bus shall be equipped with two dry-type chemical fire extinguishers.	Comply
First Aid Kit & Other Safety Equipment	Bus shall be equipped with a 24-unit first aid kit, a set of triangle flares and a hand held stop sign and vinyl pouch.	Comply
Floor Covering and Sub-floor	Floor covering shall be heavy-duty rubber or vinyl. The sub-floor shall be water resistant exterior-grade 5/8" thickness plywood.	Comply
Guard Rails	Minimum of four guard rails to be supplied and located below windows, seat cushion level, at floor level and at bottom of skirt	Comply
Heater & Defrosters	All heaters shall be of the copper coil design type with aluminum fins. The front heater shall have a minimum rating of 90,000 BTU's with ducting for driver's heat. The rear heater shall have a minimum rating of 30,000 BTU's and be located toward the rear area of the passenger compartment. All heater hose connections shall be maintained with constant-torque clamps.	Comply
Horns	Dual electric horns shall be provided.	Comply
Identification	The bus shall be lettered and numbered in accordance with all applicable federal and state requirements. One 6" X 9" certificate holder installed on the front bulkhead area.	Comply
Instruments Gauges & Switches	The chassis instruments and gauges shall be located within easy view of the seated driver.	Comply
Insulation	Ceiling, sides, roof bows and rear panels shall be insulated with a minimum 1.5" thick polyester insulation to properly deaden sound, reduce vibration, and provide a thermal barrier.	Comply
Interior	All interior panels shall have lapped edges. Headliner shall be acoustic-type perforated full length with solid borders at lap joints.	Comply

Item	Minimum Specifications Required	Specifications furnished
	Interior headroom shall be a minimum 77".	
Lamps & Signals	<p>All lamps shall conform to applicable FMVSS and state laws in effect at time of manufacture. Lights to include:</p> <ul style="list-style-type: none"> • Headlights: Single sealed beam halogen lights with daytime running lights • Cluster (LED): Three amber front and three red rear • Marker (LED): Two amber front and two amber rear. • Stop (LED): One red right rear and one red left rear. • Tail (LED): One red right rear and one red left rear. • Back up Lamps (LED): Two clear lenses • Stepwell (LED) One minimum operating with entrance door open. • Dome (LED) Lights mounted over seats. Switch wired to battery. • Driver's (LED) Dome light mounted over driver's seat and operated with separate switch. • Directional Front: Chassis standard. • Directional Side lights: two amber LED lights. • Directional Rear (LED): One amber right and one amber left. • Strobe light with amber-colored pilot light on dash • Fog lights mounted in or below bumper • License plate light with metal housing. • Reflectors: Three on each side of bus, two on rear school bus. • Stop Arm: Electric stop sign mounted rear. • Warning Lights: LED eight-light warning system, four amber and four red alternately flashing warning lights. Warning lights shall be equipped with black hoods. 	Comply
Compartments	The driver's area shall have a locking storage compartment.	Comply
Manuals	An operator's manual shall be furnished.	Comply
Mirrors	<p>Interior mirror shall be 6" x 30" safety glass with protected edges.</p> <p>Exterior rear-view mirror assemblies heated and operated remotely from the driver's compartment. Cross view mirrors shall be heated.</p>	Comply

Item	Minimum Specifications Required	Specifications furnished
Mud Flaps	There shall be rubber mud flaps mounted on the rear side of the front and rear wheel wells.	Comply
Noise Suppression Switch	Bus shall be equipped with a switch to temporarily disable noise-producing accessories simultaneously, including heater blowers, auxiliary fans, radio, etc. Switch shall be located on the driver's switch panel.	Comply
Radio	Radio shall be AM/FM/USB with antenna, four premium interior speakers and microphone.	Comply
Seats and Barriers	<p>Passenger Seats: Bus shall accommodate up to 35 passengers in flexible-capacity seats with three-point passenger restraints. Upholstery to be 42 oz. vinyl.</p> <p>Barriers: 45" high barriers with upholstery to match seats.</p> <p>Driver's seat: Air operated with adjustable seat back and a right side arm rest.</p> <p>Driver's seat belt: Shall be a three-point belt with height adjustment.</p>	Comply
Special needs equipment	<p>Lift door.</p> <p>1,000 lb. capacity wheelchair lift with padded lift cover.</p> <p>Fire extinguisher mounted in lift area.</p> <p>Floor and shoulder track to accommodate three wheelchair positions (seats mounted into track). Restraints shall be seven-point retractable tiedowns with mesh storage pouch.</p> <p>Air-conditioning system with dual 13 CID compressors, dual skirt-mounted condensers and three evaporators with approximately 110K BTUs. Evaporators are front and rear in-wall mounts plus driver's dash.</p>	Comply
Stepwell	<p>Three-step entrance covered with pebble-tread rubber with white nosing.</p> <p>A stepwell guard to protect the underside of the steps from road hazards shall be provided.</p>	Comply
Sun Visor	Visor to be 6" x 30" opaque acrylic and fully adjustable.	Comply
Switch Panel	Shall be mounted to the left of the driver with rocker switches for the electrical components.	Comply
Tow hooks	Two hooks shall be provided at the front and rear of the vehicle.	Comply

Item	Minimum Specifications Required	Specifications furnished
Ventilation	Body shall be equipped with a static type, non-adjustable exhaust ventilator located in low-pressure area of front roof. A driver-controlled fresh air vent shall be provided.	Comply
Warranty	A copy of the manufacturer's standard school bus warranty shall be enclosed with and become a part of bid.	Comply
Windows	Two-piece passenger side windows with safety tempered and tinted glass.	Comply
Windshield	The windshield area and window posts shall be painted glare-resistant, flat black.	Comply
Windshield Washer	Dual electric wet arm type windshield washers are required. Washer bottle shall have a one-gallon capacity and be accessible through front service panel.	Comply
Windshield Wipers	Bus to be equipped with two electrically operated, wet arm type, bottom-mounted wipers. Wipers are to be variable speed with intermittent function. Access to wiper motors through exterior panels.	Comply

Approved Optional Items

Ref. #	Item	Price
1.	Charge-depleting hybrid electric motor/controller drive system	\$107,800
2.	Charge-sustaining type hybrid drive system	\$63,800
3.	Change to full battery-electric drive system up to 125kWh battery	\$210,000
4.	Change to full battery-electric drive system up to 225kWh battery	\$275,000
5.	Change to full battery-electric drive system 300kWh battery or greater	\$305,000
6.	Change to LPG drive train and fuel storage system	\$13,750
7.	Change to CNG drive train and fuel storage system	\$41,800
8.	Dual fuel fills for CNG	\$2,250
9.	Change to I-6 diesel engine with 200 or greater HP	\$4,750
10.	Change to I-6 diesel engine with 240 or greater HP	\$6,075
11.	Add block heater	\$350
12.	Decrease wheelbase to 170" or less	(\$1,000)
13.	Increase wheelbase to 201" through 220"	\$1,750
14.	Increase wheelbase to 221" through 240"	\$3,500
15.	Increase wheelbase to 241" through 260"	\$5,000
16.	Increase wheelbase to over 261"	\$6,600
17.	Fire suppression system	\$5,300
18.	Non-Euro style mirrors	\$2,200
19.	Change to 800-lb. capacity wheelchair lift	(\$400)
20.	Under floor wheelchair lift	(\$14,000)
21.	Change to hydraulic brakes	(\$550)
22.	Change to air drum brakes	(\$2,000)
23.	Add Bendix Wingman Fusion collision mitigation system	\$4,000
24.	Remove Bendix Wingman collision mitigation system	(\$2,000)

Ref. #	Item	Price
25.	Remove air drains from drivers' area	(\$350)
26.	Install drain valves in compartment in curb side of bus	\$600
27.	Increase capacity of axles/suspensions/GVWR	\$3,050
28.	Decrease capacity of axles/suspensions/GVWR	(\$800)
29.	Add telescoping steering wheel	\$400
30.	Reduce Group 31 battery quantity to two	(\$100)
31.	Change to two 8-D batteries	\$650
32.	Change to activity bus	\$450
33.	Upgrade to adjustable pedals	\$950
34.	Add exhaust brake	\$250
35.	Add compression brake	\$2,050
36.	Remove strobe light	(\$100)
37.	Remove fog lights	(\$250)
38.	Remove acoustic-type perforated headliner	No Charge
39.	Extend manufacturer's body warranty (price per year)	\$1,200
40.	Extend manufacturer's chassis warranty (price per year)	\$1,500
41.	Extend engine and engine electronics warranty (price per year)	\$1,750
42.	Extend manufacturer's transmission warranty (price per year)	\$600
43.	Extend standard towing warranty	\$550/year
44.	Upgrade to electro-magnetic retarder	\$12,500
45.	Upgrade to Allison PTS3000 transmission	\$5,400
46.	Add Allison Transmission retarder	\$6,400
47.	Add hand-control for transmission retarder	\$2,000
48.	Reduce alternator amps	(\$800)

Ref. #	Item	Price
49.	Add or remove passenger seat	\$550
50.	Change to activity seat (per seat)	\$1,250/seat
51.	Add or remove barrier	\$150
52.	Add or remove track and track mountings per passenger seat	\$275
53.	Add integrated child seat (ICS) per seat	\$375
54.	Add ISO Latch to passenger seat (per seat)	\$80
55.	Add interior luggage racks (each side)	\$1,350
56.	Add exterior luggage compartment	\$1,050
57.	Change wheel color to black, silver or white	\$500
58.	Upgrade to aluminum wheels (each)	\$650
59.	Decrease fuel tank size	(\$200)
60.	Increase fuel tank size	\$950
61.	Add automatic tire chains	\$4,250
62.	Change to mechanically operated driver's seat	(\$150)
63.	Add heater to driver's seat	\$150
64.	Remove remote operation on mirrors	(\$200)
65.	Remove heated mirrors	(\$30)
66.	Remove LED eight light warning system	(\$550)
67.	Upgrade to LED stop arm	\$450
68.	Remove LED lights	(\$300)
69.	Remove wheelchair lift door, lights, buzzer and interlocks	(\$1,800)
70.	Remove wheelchair lift, pad and fire extinguisher	(\$2,800)
71.	Add or remove wheelchair station	\$950
72.	Add wheelchair evacuation ramp	\$700

Ref. #	Item	Price
73.	Upgrade to 112 DB. back-up alarm	\$65
74.	Add severe-duty package	\$500
75.	Add camera system with two HD camera heads	\$2,500
76.	Additional HD camera heads for camera system (per head)	\$550
77.	Add 360-degree view camera system	\$2,500
78.	Backup camera with monitor in mirror	\$1,600
79.	Back-up sensors mounted in rear bumper	\$500
80.	Remove child safety alert system	(\$200)
81.	DVD Player with flip-down monitors	\$4,650
82.	Change tire size to 11R22.5 (quantity six)	\$750
83.	Change tire brand to Goodyear or Michelin	\$950
84.	Add spare wheel	\$275
85.	Add spare tire	\$450
86.	Remove specified A/C system	(\$7,500)
87.	80,000 BTU air-conditioning system	\$6,500
88.	130,000 BTU air-conditioning system	\$14,900
89.	150,000 BTU air-conditioning system	\$20,250
90.	Upgrade to rooftop condenser	\$1,750
91.	Upgrade to 15 CID compressor	\$450
92.	Transit compressor for air-conditioning system	\$3,500
93.	Add 6" defog fan	\$125
94.	Remove side emergency door	\$400
95.	Change to spring suspension	(\$860)
96.	Add or remove roof hatch	\$350

Ref. #	Item	Price
97.	Add front-mounted stop sign	\$400
98.	Add pre-trip inspection system	\$1,650
99.	Install pre-trip inspection system	\$1,650
100.	Add GPS/fleet management tracking system	\$1,850
101.	Add engine diagnostic software	\$2,200
102.	Add diagnostic, storage, data retrieval device	\$1,750
103.	Add connector cables	\$1,350
104.	Add portable diagnostic device	\$2,500
105.	Add passenger heater	\$400
106.	Add air-operated horn	\$500
107.	Key similar locks alike	\$300
108.	Key ignitions alike	\$300
109.	Add on-board WIFI	\$1,050
110.	Add USB charging port at passenger seat (price per port)	\$250
111.	Add cost plus 5% for items not listed	Comply

November 3, 2021

RE: South County Support Services Agency Bid #2122-SC11-01
FROM: Gary Geringer, Agency Director 
SUBJECT: Award Bid #2122-SC11-01

Bid for public transportation equipment, Bid#2122-SC11-01 were opened at 8:00 AM on October 27, 2021 at the published location of 16644 S. Elm Avenue, Caruthers, CA 93609.

Creative Bus Sales submitted a bid and no other responses were received. Creative Bus Sales bid was complete and met all bid requirements.

The South County Support Services Agency Board of Directors, at their November 3, 2021 regular board meeting awarded Bid 2122-SC11-01 to Creative Bus Sales.

NOTICE OF AWARD OF CONTRACT

November 3, 2021

Marcus Hoffman, Bid Manager
Creative Bus Sales, Inc.
14740 Ramona Avenue
Chino, CA 91710

RE: BID 32122-SC11-01

Notice is hereby given that South County Support Services Agency is awarding Bid #2122-SC11-01 to Creative Bus Sales, Inc. We look forward to working with Creative Bus Sales, Inc. If you should have any questions, you may contact me at the telephone number or email listed below:

Gary Geringer, Agency Director
South County Support Services Agency
16644 S. Elm Avenue
Caruthers, CA 93609
Phone No.: (559) 644-1019
Email: ggeringer@southwestjpa.org

Sincerely,



Gary Geringer, Agency Director

SOUTH COUNTY SUPPORT SERVICES AGENCY

MINUTES BOARD OF DIRECTORS Regular Meeting November 3, 2021

PRELIMINARY...

The Regular Meeting of the Board of Directors was called to order by Orin Hirschorn at 8:35 A.M.

ATTENDANCE...

Orin Hirschorn, President
Jeff Percell, Vice President (Arrived 8:38 A.M.)
Mike Iribarren, Member
Lupe Nieves, Member
Reatha Martinez, Member
Dan Conway, Member (Arrived 8:38 A.M.)
Valori Gallaher, Member
Gary Geringer, Agency, Director
Maricela Ordoñez, Director of Finance
Lynn Hill, Administrative Assistant
Shelly Thomas, Director of Transportation

PUBLIC PRESENTATION

None

1. CONSENT ITEMS

1.1 THRU 1.4 CONSENT ITEMS

Motion to approve the consent items of the Regular Meeting of the Board of Directors.

MSC: Mike Iribarren, Valori Gallaher

Yes: 5 No: 0

2. DISCUSSION ITEMS

2.1 IT Update:

IT Department has set up and distributed new Apple laptops for staff at Alvina and Alpaugh. Raisin City camera installation is just about finished. Replacement of older dome cameras at Caruthers with newer technology has begun. Dennis has completed a network upgrade for Monroe and is working with IT department at Fresno County Superintendent of Schools so they can complete their part. Greg is still waiting to hear back from Waukena Unified Superintendent to reschedule regarding the possibility of using South County for IT support next year.

2.2 BID #2122-SC11-01 – School buses and other public transportation equipment.

3. ACTION ITEMS

3.1 Bid #2122-SC11-01 – School buses and other public transportation equipment.

Motion for the Board of Directors of South County Support Services Agency to award Bid #2122-SC11-01 for purchases of school buses and other public transportation equipment to Creative Bus Sales.

MSC: Lupe Nieves, Jeff Percell

Yes: 5 No: 0

4. MISCELLANEOUS ITEMS

No Items.

5. ITEMS FROM THE BOARD MEMBERS

No Items.

6. FUTURE AGENDA ITEMS

2021/2022 Budget – First Interim.

Annual Reorganization Meeting scheduled for Wednesday, December 1, 2021 in the Southwest Education Support Center Conference Room at 8:30 A. M.

7. CLOSED SESSION

Motion for the Board of Directors of South County Support Services Agency to adjourn to closed session at 9:00 AM.

MSC: Dan Conway, Valori Gallaher

Yes: 7 No: 0

Reconvene

The Board of Directors of South County Support Services Agency reconvened to regular session at 9:28 A.M.

MSC: Valori Gallaher, Jeff Percell

Yes: 7 No: 0

8. CLOSED SESSION ACTION

Motion for the Board of Directors of South County Support Services Agency to accept the resignation of employee #3008 as a school bus driver.

MSC Valori Gallaher, Reatha Martinez

Yes: 7 No: 0

Motion for the Board of Directors of South County Support Services Agency to appoint employee #8663 as a school bus driver.

MSC Valori Gallaher, Lupe Nieves

Yes: 7 No: 0

9. ADJOURNMENT

Motion to adjourn the Wednesday, November 3, 2021 regular meeting of the Board of Directors at 9:29 A.M.

MSC: Dan Conway, Jeff Percell

Yes: 7 No: 0

The next regular meeting of the South County Support Services Agency Board of Directors has been scheduled for Wednesday, December 1, 2021, at 8:30 A.M.


Clerk to Board

November 2, 2022

Creative Bus Sales
 Attn: Jason Hohalek
 14740 Ramona Ave
 Chino, Ca 91710

RE: Bid 2122-SC11-01

At the November 2, 2022, regular board meeting, South County Support Services Agency Governing Board has approved your request for an extension of Bid #2122-SC11-01 thru November 3, 2023 with the proposed price escalators in the table below as a result of PPI increase and additional increase from your manufacturers from previous contract.

Listing of Awarded Sections on 2221-SC11-01			
Description	Current Price	Requested Increase	New Contract Price
Section A - Magellan E450 Cutaway	\$ 91,750.00	\$ 27,606.00	\$ 119,356.00
Section B - Ford Transit	\$ 66,750.00	\$ 19,567.00	\$ 86,317.00
Section C - IC CE	\$ 141,500.00	\$ 20,305.25	\$ 161,805.25
Section D - IC RE	\$ 176,330.00	\$ 25,303.36	\$ 201,633.36
Section E - GreenPower BEAST	\$ 412,275.00	\$ 59,161.46	\$ 471,436.46
Section F - GreenPower EV Star	\$ 194,900.00	\$ 27,968.15	\$ 222,868.15
Section G - Braun Van	\$ 64,715.00	\$ 18,540.00	\$ 83,255.00
Section H - Lonestar Van	\$ 88,900.00	\$ 32,557.00	\$ 121,457.00
Section I - Rockport EV Truck	\$ 217,055.00	\$ 31,147.39	\$ 248,202.39

Regards,



Gary Geringer
 Southwest Transportation Agency

SOUTH COUNTY SUPPORT SERVICES AGENCY

MINUTES BOARD OF DIRECTORS Regular Meeting November 2, 2022

PRELIMINARY...

The Regular Meeting of the Board of Directors was called to order by Orin Hirschorn 8:30 A.M.

ATTENDANCE...

Orin Hirschorn, President
Jeff Percell, Vice President
Shelley Manser, Clerk
Mike Iribarren, Member
Lupe Nieves, Member
Reatha Martinez, Member
Valori Gallaher, Member
Gary Geringer, Agency Director
Maricela Ordoñez, Director of Finance
Robin Orozco, Administrative Assistant
Amber Simas, Director of Transportation

PUBLIC PRESENTATION

Guest: Ted Miller, Neighbor

Suggestions and ideas as to the operations of the facility.

1. CONSENT ITEM

1.1 THRU 1.4 CONSENT ITEMS

Motion to approve the consent items of the Regular Meeting of the Board of Directors.

MSC: Lupe Nieves, Valori Gallaher

Yes: 7 No: 0

2. DISCUSSION ITEMS

2.1 IT Update:

- IT has continued to work on work orders for all school districts that we provide service to
- Setup 6 new iPads and 4 Samsung Galaxy's for Kings River
- Setup a wireless bridge for Caruthers district office
- Assisted Caruthers in moving staff from old district office to their new district office
- One of the larger projects this month was setting up 100 new iPads and installing screen projectors with cases for Alpaugh
- IT updated 500 iPads throughout the classrooms at Alpaugh
- Placed 4 new classrooms online for Caruthers High School and installed new TV's, phones and access points for the classrooms
- New TV's at Learning Center at Caruthers Elementary, installed

- 2.2 Bid #2122-SC11-01 – Creative Bus Sales - Request for Extension 2022-2023 – presented and reviewed.

3. ACTION ITEMS

- 3.1 Bid #2122-SC11-01 – Creative Bus Sales – Request for Extension 2022-2023.

Motion for the Board of Directors of South County Support Services Agency to approve Bid # 2122-SC11-01 – Creative Bus Sales – Request for Extension 2022-2023.

MSC: Lupe Nieves, Jeff Percell

Yes: 7 No: 0

4. MISCELLANEOUS ITEMS

Actuarial Study of Retiree Health Liabilities Under GASB 74/75 was presented

Fresno County Superintendent of Schools letter Approval of 2022-2023 JPA Adopted Budget was presented

5. ITEMS FROM THE BOARD MEMBERS

No Items.

6. FUTURE AGENDA ITEMS

2022/2023 Budget – First Interim.

Annual Reorganization Meeting scheduled for Wednesday, December 7, 2022.

7. CLOSED SESSION

Motion for the Board of Directors of Southwest Transportation Agency to adjourn to closed session at 9:00 A.M.

MSC: Valori Gallaher, Reatha Martinez Yes: 7 No: 0

Reconvene

The Board of Directors of South County Support Services Agency reconvened to regular session at 9:29 A.M.

MSC: Jeff Percell, Shelley Manser Yes: 7 No: 0

8. CLOSED SESSION ACTION

Motion for the Board of Directors of South County Support Services Agency to appoint employee #3221 as school bus driver.

MSC: Jeff Percell, Mike Iribarren Yes: 7 No: 0

Motion for the Board of Directors of South County Support Services Agency to appoint employee #7886 as school bus driver.

MSC: Valori Gallaher, Lupe Nieves Yes: 7 No: 0

Motion for the Board of Directors of South County Support Services Agency to appoint employee #1244 as school bus driver.

MSC: Reatha Martinez, Shelley Manser Yes: 7 No: 0

Motion for the Board of Directors of South County Support Services Agency to appoint employee #8601 as school bus driver.

MSC: Mike Iribarren, Jeff Percell Yes: 7 No: 0

Motion for the Board of Directors of South County Support Services Agency to appoint employee #2423 as school bus driver.

MSC: Valori Gallaher, Shelley Manser Yes: 7 No: 0

Motion for the Board of Directors of South County Support Services Agency to appoint employee #4630 as school bus driver.

MSC: Valori Gallaher, Jeff Percell Yes: 7 No: 0

Motion for the Board of Directors of South County Support Services Agency to appoint employee #0689 as school bus driver.

MSC: Mike Iribarren, Reatha Martinez Yes: 7 No: 0

Motion for the Board of Directors of South County Support Services Agency to appoint employee #6690.

MSC: Valori Gallaher, Lupe Nieves

Yes: 7 No: 0


9. ADJOURNMENT

Motion to adjourn the Wednesday, November 2 , 2022 regular meeting of the Board of Directors at 9:30 A.M.

MSC: Valori Gallaher, Jeff Percell

Yes: 7 No: 0

The next regular meeting of the South County Support Services Agency Board of Directors has been scheduled for Wednesday, December 7, 2022, at 8:30 A.M.



Clerk to Board

June 27, 2023

Creative Bus Sales, Inc dba Model 1
Attn: Jason Hohalek
14740 Ramona Ave
Chino, CA 91710

RE: South County Support Services Agency Contract 2122-SC11-01

South County Support Services Agency (SCSSA) has been informed of the name change only by Creative Bus Sales Inc via dba Model 1 Commercial Vehicles. South County Support Services Agency (SCSSA) approves Creative Bus Sales Inc dba Model 1 on the SCSSA 2122-SC11-01 contract as the FEIN remains unchanged.

South County Support Services Agency acknowledges the change in name only as Creative Bus Sales dba Model1. Creative Bus Sales, Inc has informed South County Support Services Agency that they have filed the name change with the Secretary of State and this may take some time for processing. Creative Bus Sales Inc will finalize the name change to Model1 in California once documentation has been finalized at the state level.

The FEIN has not and will not change, the dba remains active, SCSSA shall review the contract in November for annual renewal, at that time will review name change documents in accordance with Secretary of State filing.

Gary Geringer



Agency Director-South County Support Services Agency

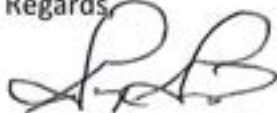
November 1, 2023

Model 1
Attn: Jason Hohalek
14740 Ramona Avenue
Chino, CA 91710

RE: Bid #2122-SC11-01

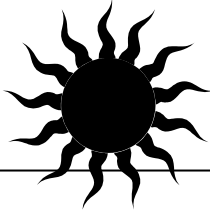
At the November 1, 2023 regular board meeting, South County Support Services Agency Governing Board has approved your request for extension of Bid #2122-SC11-01 thru November 3, 2024.

Regards,



Gary Geringer
Southwest Transportation Agency

GG:ro



SOUTH COUNTY SUPPORT SERVICES AGENCY

AGENDA BOARD OF DIRECTORS Regular Meeting

November 1, 2023 – 8:30 A.M.
South County Support Services Agency
Conference Room
16644 S. Elm, Caruthers, CA 93609

In compliance with the Americans with Disabilities Act, if you need special assistance to access the Board meeting room or to otherwise participate at this meeting, including auxiliary aids or services, please contact Southwest Transportation Agency at (559) 644-1019. Notification of at least 48 hours prior to the meeting will enable the Agency to make reasonable arrangements to ensure accessibility to the Board meeting.

PRELIMINARY

Called to order by presiding officer _____ at _____ AM/PM

ROLL CALL

Members:	
Orin Hirschhorn, President	_____
Jeff Percell, Vice-President	_____
Shelley Manser, Clerk	_____
Mike Iribarren, Member	_____
Lupe Nieves, Member	_____
Amanda Golden, Member	_____
Robert Martin, Member	_____
Valori Gallaher, Member	_____
Gary Geringer, Agency Director	_____
Tonja Griggs, Director of Finance	_____
Amber Simas, Transportation Director	_____
Robin Orozco, Administrative Assistant	_____

PUBLIC PRESENTATION

This portion of the meeting is reserved for persons wishing to address the Board on items within its jurisdiction but not on the agenda. **Note: Prior to action by the Board on any item on this agenda, the public may comment on that item. Unscheduled comments may be limited to 3 minutes.**

1. CONSENT ITEMS

Request and recommend the approval of the Consent Items 1.1 thru 1.4.

Motion by: _____ **Seconded by:** _____ **Vote: Yes** ___/No ___

1.1 APPROVAL OF NOVEMBER 1, 2023 AGENDA.

1.2 APPROVAL OF SEPTEMBER 6, 2023 REGULAR MEETING MINUTES.

1.3 ACCOUNTS PAYABLE – 09/01/2023 thru 10/31/2023 LISTINGS.

1.4 FINANCIAL REPORTS: BUDGET REPORT; CASH FLOW.

2. DISCUSSION ITEMS

2.1 IT Update. (5 mins)

2.2 BID #2122-SC11-01 – Creative Bus Sales – Request for Extension. (5 mins)

2.3 Financial Resolution. (5 mins)

- Resolution 2324-SC11A - Bank Account for State mandated electronic payments.

2.4 Update to Agency bank accounts' signors. (3 mins)

3 ACTION ITEMS

3.1 Bid #2122-SC11-01 – Creative Bus Sales - Request for Extension 2023-2024.

Request and recommend Board approval of extension of Bid #2122-SC11-01 for purchases of school buses and other public transportation equipment.

Motion by: _____ **Seconded by:** _____ **Vote: Yes** ___/No ___

3.2 Resolution 2324-SC11A update signors on bank account for state mandated electronic payments.

Request and recommend Board approval of Resolution to update on bank account for state mandated electronic payments.

Motion by: _____ **Seconded by:** _____ **Vote: Yes** ___/No ___

4. MISCELLANEOUS ITEMS

Fresno County Superintendent of Schools letter Approval of 2023-2024 JPA Adopted Budget.

5. ITEMS FROM BOARD MEMBERS

No Items.

6. FUTURE AGENDA ITEMS

2023/2024 Budget – First Interim.

Annual Reorganization Meeting scheduled for Wednesday, December 6, 2023 in the Southwest Transportation Conference Room at 8:30 A. M.

7. CLOSED SESSION

The Board of Directors of the South County Support Services Agency adjourned to closed session at _____. See Agenda Attachment for discussion items.

Motion by: _____ **Seconded by:** _____ **Vote: Yes** ___/No ___

Reconvene

The Board of Directors of the South County Support Services Agency reconvened to regular session at _____.

Motion by: _____ **Seconded by:** _____ **Vote: Yes** ___/No ___

8. CLOSED SESSION ACTION

Action on matters addressed during closed session.

Motion by: _____ **Seconded by:** _____ **Vote: Yes** ___/No ___

9. ADJOURNMENT

The Board of Directors of the South County Support Services Agency adjourned its regular meeting at _____.

Motion by: _____ **Seconded by:** _____ **Vote: Yes** ___/ **No** ___

The next regular meeting of the South County Support Services Agency Board of Directors has been scheduled for Wednesday, December 6, 2023, at 8:30 A.M.

SOUTH COUNTY SUPPORT SERVICES AGENCY

**BOARD OF DIRECTORS
November 1, 2023 8:30 A.M.**

AGENDA ATTACHMENT
CLOSED SESSION AGENDA DESCRIPTIONS

(Check if applicable)

1. X Section 54957
Public Employee Assignment/Dismissal/Resignation/Discipline/Release/Complaint

2. Section 54957
Public Employee Evaluation

3. Section 54957.6
Conference with Labor Negotiator -
Agency Negotiator:
Employee Organization:

4. Section 54957.6
Agency Negotiator:
Unrepresented Employee(s):

5. Section 54956.9, Subdivision (a).
Conference with Legal Counsel - Existing Litigation
Name of Case: _

6. Section 54956.9, Subdivision (b).
Conference with Legal Counsel - Existing Litigation
Case Name Unspecified: (check one)
 Disclosure would jeopardize service of process
 Disclosure would jeopardize existing settlement negotiations

**SOUTH COUNTY SUPPORT SERVICES AGENCY
BOARD OF DIRECTORS
November 1, 2023 8:30 A.M.**

**AGENDA ATTACHMENT
CLOSED SESSION AGENDA DESCRIPTIONS
(Check if applicable)**

7. _____ Section 54956.9
Conference with Legal Counsel - Anticipated Litigation.
Significant Exposure to Litigation Pursuant to Paragraph (2) or (3) of
Subdivision (d) of Section 54956.9
8. _____ Section 54956.9 Subdivision (c).
Conference with Legal Counsel - Deciding whether to initiate litigation
9. _____ Section 54956.95
Liability Claims:
Claimant: _____
(unless specified pursuant to section 54961)
Agency Claimed.
Against: _____
10. _____ Education Code Section 48900, et seq.
Consideration of Student Discipline -
11. _____ Education Code Section 49070
Consideration of Student Records Challenge
12. _____ Government Code Section 54956.8
Conference with Real Property Negotiator
Property:
Agency Negotiator:
Negotiating Parties:
Under Negotiation: Terms of Agreement

SOUTH COUNTY SUPPORT SERVICES AGENCY

MINUTES BOARD OF DIRECTORS Regular Meeting November 1, 2023

PRELIMINARY...

The Regular Meeting of the Board of Directors was called to order by Orin Hirschhorn 8:31 A.M.

ATTENDANCE...

Orin Hirschhorn, President
Jeff Percell, Vice President
Shelley Manser, Clerk
Valori Gallaher, Member
Lupe Nieves, Member
Amanda Golden, Member
Mike Iribarren, Member
Gary Geringer, Agency Director
Tonja Griggs, Director of Finance
Amber Simas, Director of Transportation
Robin Orozco, Administrative Assistant

PUBLIC PRESENTATION

None

1. CONSENT ITEMS

1.1 THRU 1.4 CONSENT ITEMS

Motion to approve the consent items of the Regular Meeting of the Board of Directors.

MSC: Jeff Percell, Valori Gallaher

Yes: 7 No: 0

2. DISCUSSION ITEMS

2.1 IT Update:

- IT has kept up on work orders at all school sites, finished joining all staff laptops and desktops at Waukena's domain and helped trouble shoot and fix Kings Rivers marquee sign.
- Alvina received new access points for every classroom. We removed the old and installed the new ones and connected them to the new data drops that are CAT6a. This will allow access points to have the newest and up to date speed.
- IT worked with Caruthers maintenance department to install at Raisin City new indoor and outdoor speakers throughout the campus for the bell and Informa cast system.

2.2 BID #2122-SC11-01 – Creative Bus Sales – Request for Extension was reviewed and approved.

2.3 Financial Resolution 2324-SC11A – Bank Account for State mandated electronic payments was reviewed and approved.

2.4 Update to approve bank accounts' and Fresno County Superintendent of Schools signors was reviewed and approved.

3. ACTION ITEMS

3.1 Bid #2122-SC11-01 – Creative Bus Sales – Request for Extension 2023-2024.

Motion for the Board to approve Bid #2122-SC11-01 – Creative Bus Sales – Request for Extension 2023-2024.

MSC: Valori Gallaher, Shelley Manser

Yes: 7 No: 0

3.2 Resolution 2324-SC11A update signors on bank account for state mandated electronic payments.

Motion for the Board to approve Resolution 2324-SC11A update signors on bank account for state mandated electronic payments.

MSC: Valori Gallaher, Lupe Nieves

Yes: 7 No: 0

4. MISCELLANEOUS ITEMS

Fresno County Superintendent of Schools letter approval of 2023-2024 JPA Adopted Budget.

5. ITEMS FROM THE BOARD MEMBERS

No Items.

6. FUTURE AGENDA ITEMS

2023-2024 Budget – First Interim.

Annual Reorganization Meeting scheduled for Wednesday, December 6, 2023 in the Southwest Transportation Conference Room at 8:30 A.M.

7. CLOSED SESSION

Motion for the Board of Directors of South County Support Services Agency to adjourn to closed session at 8:45 A.M.

MSC: Valori Gallaher, Lupe Nieves

Yes: 7 No: 0

Reconvene

The Board of Directors of South County Support Services Agency reconvened to regular session at 8:45 A.M.

MSC: Valori Gallaher, Shelley Manser

Yes: 7 No: 0

8. CLOSED SESSION ACTION

Motion for the Board of Directors of South County Support Services Agency to appoint Employee #0598 as school bus driver.

MSC: Lupe Nieves, Jeff Percell

Yes: 7 No: 0

Motion for the Board of Directors of South County Support Services Agency to appoint Employee #0144 as school bus driver.

MSC: Valori Gallaher, Mike Iribarren

Yes: 7 No: 0

Motion for the Board of Directors of South County Support Services Agency to dismiss Employee #1244 as school bus driver.

MSC: Valori Gallaher, Jeff Percell

Yes: 7 No: 0


9. ADJOURNMENT

Motion to adjourn the Wednesday, September 6, 2023 regular meeting of the Board of Directors at 9:16 A.M.

MSC: Valori Gallaher

Yes: 7 No: 0

The next regular meeting of the South County Support Services Agency Board of Directors has been scheduled for Wednesday, December 6, 2023, at 8:30 A.M.



Clerk to Board

June 27, 2023

Creative Bus Sales, Inc dba Model 1
Attn: Jason Hohalek
14740 Ramona Ave
Chino, CA 91710

RE: South County Support Services Agency Contract 2122-SC11-01

South County Support Services Agency (SCSSA) has been informed of the name change only by Creative Bus Sales Inc via dba Model 1 Commercial Vehicles. South County Support Services Agency (SCSSA) approves Creative Bus Sales Inc dba Model 1 on the SCSSA 2122-SC11-01 contract as the FEIN remains unchanged.

South County Support Services Agency acknowledges the change in name only as Creative Bus Sales dba Model1. Creative Bus Sales, Inc has informed South County Support Services Agency that they have filed the name change with the Secretary of State and this may take some time for processing. Creative Bus Sales Inc will finalize the name change to Model1 in California once documentation has been finalized at the state level.

The FEIN has not and will not change, the dba remains active, SCSSA shall review the contract in November for annual renewal, at that time will review name change documents in accordance with Secretary of State filing.

Gary Geringer



Agency Director-South County Support Services Agency



BUSINESS SERVICES MEMORANDUM

TO: Board of Trustees
Holly Edds, Ed.D

FROM: Sandra Knight
Assistant Superintendent, Business Services

BOARD MEETING DATE: March 13, 2024

BOARD AGENDA ITEM: Pre-authorization for the Purchase of a District Vehicle for the Maintenance and Grounds Department.

BACKGROUND: The Maintenance, Operations and Transportation department is in need of a truck for day-to-day operations. We are working with the District's lead mechanic to identify a suitable vehicle and hope to make the purchase within the next few months. We are seeking pre-authorization so that we can move expeditiously once an appropriate vehicle is found.

RECOMMENDATION: Staff recommends the pre-authorization of \$55,000 for the purchase of a truck, as submitted.

FUNDING: General Fund



BUSINESS SERVICES MEMORANDUM

TO: Board of Trustees
Holly Edds, Ed.D.

FROM: Sandra Knight
Assistant Superintendent, Business Services

BOARD MEETING DATE: March 13, 2024

BOARD AGENDA ITEM: Cooperative Purchasing Agreement for Playground Equipment at Pine Grove Elementary

BACKGROUND: The existing playground equipment is old and in need of replacing and upgrading to a more usable piece of equipment. The District would like to purchase and replace playground equipment at Pine Grove Elementary School in the amount of \$106,266.83, using California Multiple Award Schedules (CMAS) Contract Number 4-23-02-1051, expiring 2/17/2025. This is for the equipment only and doesn't include installation and padding.

RECOMMENDATION: It is recommended that purchase of playground equipment at Pine Grove Elementary School be awarded to Landscape Structures in the amount of \$106,266.83 for materials only, under the terms and conditions of Contract Number 4-23-02-1051 awarded by CMAS pursuant to the provisions of Public Contract Code Section 20118. The governing board finds and determines that it is in the best interest of the district to purchase Playground Equipment for Pine Grove Elementary through CMAS.

FUNDING: District Fund (14) Deferred Maintenance.



ALL PURCHASE ORDERS, CONTRACTS, AND CHECKS TO BE MADE OUT TO:
 LANDSCAPE STRUCTURES, INC.
 601 7TH STREET SOUTH
 DELANO, MN 55328 U.S.A.
 763-972-3391 800-328-0035



CMAS Contract No. 4-23-02-1051

Customer Information

CONTACT: _____
 PHONE: _____
 FAX: _____
 SHIP TO: Orcutt Union School District
Maintenance 500 Dyer Street
Kit/Info ? Orcutt, CA 93455
 BILL TO: Orcutt Union School District
500 Dyer Street
Orcutt, CA 93455

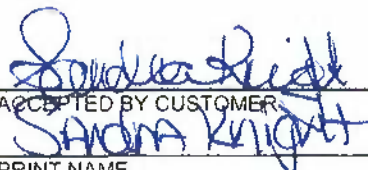
Destination _____
 F.O.B. _____
 FREIGHT Prepaid Collect
 Net 30 days upon credit approv., deposit may be required
 TERMS (Subject To Credit Approval By LSI)
 20-24 Weeks ARO
 SHIPPING TIME _____

Pricing Good for 60 days from Date of Proposal

We are pleased to submit this proposal to supply the following items:

QTY	ITEM NO.	DESCRIPTION	UNIT WT	UNIT PRICE	WEIGHT	EXTENDED AMT
Pine Grove Elementary School						
LSI Equipment						
1	CUST23-30	Park & Playground Package (ref. PlayBooster dwg 1173682-01-01 for ages 5-12 years)		102,000.00	-	\$ 102,000.00 T
1	Discount	Discount		(8,160.00)	-	\$ (8,160.00) T
1	137958A	**DEDUCT** FitCore™ Chin-Up Station Alum Post DB		(1,470.00)	-	\$ (1,470.00)
		BONDS NOT INCLUDED				
		**FREIGHT QUOTE SUBJECT TO CHANGE				
Standard Terms and Conditions for Installation Apply						

SIGNATURE BELOW ACCEPTING THIS PROPOSAL WILL CONSTITUTE A PURCHASE ORDER ONLY UPON APPROVAL BY LANDSCAPE STRUCTURES, INC. CUSTOMER RECEIPT OF AN ORDER ACKNOWLEDGEMENT CONSTITUTES SUCH APPROVAL.


 ACCEPTED BY CUSTOMER _____ DATE 2/20/24
 PRINT NAME Sandra Knight
 PROPOSED BY LSI REPRESENTATIVE _____ DATE _____
 Scott Anderson, Sales Representative
 PRINT NAME

Total Weight	-
SUBTOTAL MATERIAL	\$ 92,370.00
INSTALLATION	Not Included
**ESTIMATED FREIGHT	\$ 7,200.00
7.25% SALES TAX	\$ 6,696.83
TOTAL	\$ 106,266.83

Taxable: _____ Freight _____ Installation _____



BUSINESS SERVICES MEMORANDUM

TO: Board of Trustees
Holly Edds, Ed.D

FROM: Sandra Knight
Assistant Superintendent, Business Services

BOARD MEETING DATE: March 13, 2024

BOARD AGENDA ITEM: Extension of Wide Area Network (WAN) Services and Contract (ERATE)

BACKGROUND: The current WAN contract with Astound/Wave provides critical network connectivity for our organization and is set to expire on June 30, 2024. We would like to extend the contract for one more year to ensure we have continued network functionality without disruption. This extension will start July 1, 2024 and end on June 30, 2025. The contract is for \$115, 332 which is the same rate we are currently paying.

RECOMMENDATION: Staff recommends the Board of Trustees approve a one-year contract extension in the amount of \$115,532 for Wide Area Network ERATE services.

FUNDING: General Fund

ORDER FOR POINT-TO-POINT DATA TRANSPORT SERVICES
E-Rate Customer

This Order for Point-to-Point Data Transport Services: E-Rate Customer (this "Service Order") is entered into as of the date of last signature below (the "Effective Date"), by and between WAVEDIVISION HOLDINGS, LLC, a Delaware limited liability company ("Provider"), and ORCUTT UNION SCHOOL DISTRICT, a California school district ("Customer"). This Service Order is made pursuant to and will be governed by that certain Master Services Agreement between Provider and Customer dated March 14, 2019 (the "MSA"). All capitalized terms used but not defined in this Service Order shall have the meanings given to them in the MSA.

Section 1: Termination of Old Contracts. Provider and Customer are the parties to that certain Agreement for Ultra High Availability Enterprises Services dated May 1, 2017 (the "May 1 Contract"), as subsequently amended by that certain First Amendment to Agreement for Ultra High Availability Enterprises Services dated August 17, 2017 (the "First Amendment," and, together with the May 1 Contract, the "Old Contracts"). The Parties now intend for this Service Order to replace and supersede the Old Contracts in all respects. Accordingly, as of the Service Commencement Date for the Services under this Service Order, the Old Contracts shall terminate and have no further force or effect; provided, that any outstanding payment obligations under the Old Contracts shall survive until met.

Section 2: Point-to-Point Data Transport Services. Provider shall provide to Customer the point-to-point data transport services set forth in the following table (each, a "Service," and collectively, the "Services"). The Services shall connect the "A Location" and "Z Location" set forth below (each such location a "Service Site," and collectively, the "Service Sites"), at the bandwidths set forth below, in exchange for the one-time, non-recurring installation cost ("NRC") set forth below, and the monthly recurring charges ("MRC") set forth below:

Circuit Identifier	Bandwidth of Connection	A Location Service Site	Z Location Service Site	NRC	MRC
Circuit 1	5 Gbps P2P Circuit	Lakeview Junior High School 3700 Orcutt Road Santa Maria, CA 93455 (aka Lakeview) Demarcation Point: Headend Room	Orcutt Union School District Innovation Center 608 Pinal Avenue Santa Maria, CA 93455 Demarcation Point: Headend Room	\$0	\$1,373.00
Circuit 2	5 Gbps P2P Circuit	Joe Nightingale Elementary School 255 Winter Road Santa Maria, CA 93455 (aka Nightingale) Demarcation Point: Headend Room	Orcutt Union School District Innovation Center 608 Pinal Avenue Santa Maria, CA 93455 Demarcation Point: Headend Room	\$0	\$1,373.00
Circuit 3	5 Gbps P2P Circuit	Patterson Road Elementary School 400 East Patterson Road Santa Maria, CA 93455 (aka Patterson) Demarcation Point: Headend Room	Orcutt Union School District Innovation Center 608 Pinal Avenue Santa Maria, CA 93455 Demarcation Point: Headend Room	\$0	\$1,373.00
Circuit 4	5 Gbps P2P Circuit	Pine Grove Elementary School 1050 East Rice Ranch Road Santa Maria, CA 93455 (aka Pine Grove) Demarcation Point: Headend Room	Orcutt Union School District Innovation Center 608 Pinal Avenue Santa Maria, CA 93455 Demarcation Point: Headend Room	\$0	\$1,373.00

Circuit 5	5 Gbps P2P Circuit	Ralph Dunlap Elementary School 1220 Oak Knoll Road Santa Maria, CA 93455 (aka Dunlap) Demarcation Point: Headend Room	Orcutt Union School District Innovation Center 608 Pinal Avenue Santa Maria, CA 93455 Demarcation Point: Headend Room	\$0	\$1,373.00
Circuit 6	5 Gbps P2P Circuit	Alice Shaw Elementary School 759 Dahlia Place Santa Maria, CA 93455 (aka Shaw) Demarcation Point: Headend Room	Orcutt Union School District Innovation Center 608 Pinal Avenue Santa Maria, CA 93455 Demarcation Point: Headend Room	\$0	\$1,373.00
Circuit 7	Collector Circuits 30 Gbps	Nearest Wave Network Meet Point	Orcutt Union School District Innovation Center 608 Pinal Avenue Santa Maria, CA 93455 Demarcation Point: Headend Room	\$0	\$1,373.00
TOTAL COST:				\$0	\$9,611.00

Section 3: Service Term. The Service Term for all of the Services is twenty-four (24) months.

Section 4: Service Commencement Date. The Service Commencement Date for the Services is July 1, 2022, and expiring on June 30, 2024.

Section 5: Customer Information.

Account Name: Orcutt Union School District
Account Executive to Customer: Mike Puckett

Invoicing Address: 505 Dyer Street
Orcutt, CA 93455
ATTN: Accounts Payable

E-Rate Billing Method: SPI Method (FCC Form 474)
 BEAR Method (FCC Form 472)

To facilitate communication the following information is provided as a convenience and may be updated at any time without affecting the enforceability of the terms and conditions herein:

Customer Site Contact:
Leslie A. Wagon seller
lw wagon seller@orcutt-schools.net
805-938-8944 (Ph)

Customer Billing Contact:
Accounts Payable
805-938-8900 (Ph)

Customer Technical Contact:
Michael Brieske
mbrieske@orcutt-schools.net
805-938-8900 (Ph)

Section 6: Option to Extend Term. Upon expiration of the Service Term for this Service Order, Customer shall have the option (the "Extension Option") to extend the term of this Service Order for up to two (2) additional periods of one (1) year each (each, an "Extended Term"). To exercise its Extension Option, Customer must deliver written notice of extension to Provider no less than sixty (60) days prior to the expiration of the Service Term.

Section 7: Participation in E-Rate Program. With respect to this Service Order, Customer is participating in the Federal Universal Service Discount program for schools and libraries ("E-Rate"), offered by the Federal Communications Commission via the Schools and Libraries Division (the "SLD"), which is administered by the Universal Service Administrative Company ("USAC").

Section 8: Customer's Contingent Right to Cancel. As set forth in the MSA, this Service Order is conditional and subject to Customer receiving full E-Rate funding by the SLD. Notwithstanding anything to the contrary contained in Section 2 of this Service Order or in the MSA, Customer reserves the right to cancel or in any manner reduce the scope of this Service Order in the event SLD does not completely fund the request for funding submitted by Customer with respect to the Services described in this Service Order.

Section 9: E-Rate Billing. Under the E-Rate program, Customer must elect one of the following methods of invoicing, both of which require the cooperation of Provider:

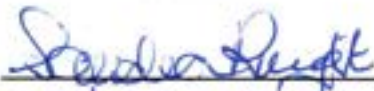
- (i) **SPI Method:** Under the Service Provider Invoice method (the "SPI" method) of billing, Customer receives a discount on the invoices Customer receives from Provider. Customer pays in full the invoices it receives from Provider. Provider then submits FCC form 474, the Service Provider Invoice Form, to USAC in order to receive payment from USAC for the discounts Provider provided to Customer.
- (ii) **BEAR Method:** Under the Billed Entity Applicant Reimbursement Method (the "BEAR" method) of billing, the invoices Customer receives from Provider contain the full amount of the non-discounted rates set forth in Section 2 above. Customer pays in full the invoices it receives from Provider. Customer then submits FCC Form 472, the Billed Entity Applicant Reimbursement Form, to USAC in order to receive reimbursement from USAC for a portion of the amounts paid to Provider.

Customer has specified in Section 5 above which of the two methods of E-Rate billing Customer desires to use with respect to this Service Order. Regardless of which E-Rate billing method Customer has elected, the Parties agree to cooperate with one another as reasonably necessary to complete and process such paperwork as may be necessary for Customer to take advantage of the E-Rate funding available for the Services.

The submission of this Service Order to Customer by Provider does not constitute an offer. Instead, this Service Order will become effective only when both parties have signed it. The date this Service Order is signed by the last party to sign it (as indicated by the date associated with that party's signature) will be deemed the Effective Date of this Service Order.

CUSTOMER:

ORCUTT UNION SCHOOL DISTRICT

By: 
 Name: Sandra Knight
 Title: Director Fiscal Services
 Date: 3/7/22

PROVIDER:

WAVEDIVISION HOLDINGS, LLC

By: 
 Name: David Lampkin
 Title: VP Business Solutions
 Date: 3/8/2022

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**FIRST AMENDMENT
TO
ORDER FOR POINT-TO-POINT DATA TRANSPORT SERVICES
E-Rate Customer**

This First Amendment to Order for Point-to-Point Data Transport Services: E-Rate Customer (this “First Amendment”) is entered into as of the date of last signature below (the “Effective Date”), by and between WAVEDIVISION HOLDINGS, LLC, a Delaware limited liability company (“Provider”), and ORCUTT UNION SCHOOL DISTRICT, a California school district (“Customer”).

BACKGROUND

- A.** Provider and Customer are the parties to that certain Master Services Agreement between Provider and Customer dated March 14, 2019 (the “MSA”), pursuant to which Customer may elect to order from Provider certain telecommunications services, including, high speed Internet access, data transport, telephone, dark fiber, and other related services.
- B.** As contemplated by the MSA, Provider and Customer entered into that certain Order for Point-to-Point Data Transport Services: E-Rate Customer dated March 8, 2022 (the “Original Order”).
- C.** The Service Term of the Original Order is scheduled to expire on June 30, 2024.
- D.** Pursuant to Section 6 of the Original Order, Customer has two (2) options to extend the term of the Original Order for a period of one (1) year (the “Extended Term”). Customer now desire to extend the term of the Original Order for an additional one (1) year, as more fully set forth below.
- E.** All capitalized terms used but not defined in this First Amendment shall have the meanings given to them in the MSA or the Original Order, as applicable.

AGREEMENT

Section 1: First Extended Term. Customer hereby exercises its first (1st) extension option, and the Service Term of the Original Order is hereby extended for one (1) additional year (the “First Extended Term”). The First Extended Term for the Services shall commence on July 1, 2024, and shall expire on June 30, 2025.

Section 2: Miscellaneous. Except as expressly amended by this First Amendment, the Original Order remains in full force and effect in accordance with its terms and is hereby ratified and affirmed by the parties. This First Amendment may be executed in multiple counterparts, each of which shall constitute an original, and all of which shall constitute one and the same instrument. Any executed documents sent to one party by the other party in portable document format (pdf) images via email will be considered the same as an original document.

This First Amendment will become effective only when both parties have signed it.

CUSTOMER:

ORCUTT UNION SCHOOL DISTRICT

By _____

Name: _____

Title: _____

Date: _____

PROVIDER:

WAVEDIVISION HOLDINGS, LLC

By _____

Name: _____

Title: _____

Date: _____



BUSINESS SERVICES MEMORANDUM

TO: Board of Trustees
Holly Edds, Ed.D

FROM: Sandra Knight
Assistant Superintendent, Business Services

BOARD MEETING DATE: March 13, 2024

BOARD AGENDA ITEM: Home to School Transportation Plan

BACKGROUND: Per Board Policy 3540, a Home to School Transportation Plan is required to be presented and adopted at an open Board meeting annually by April 1. The Home to School Transportation Plan describes the transportation services to be provided to certain student groups. Transportation is offered to TK-8th grade students, with a priority on no cost home to school transportation to low-income, homeless and unduplicated students. Home to School transportation shall be accessible to students with disabilities.

RECOMMENDATION: It is recommended that Board of Trustees adopt the Home to School Transportation Plan per Board Policy 3540

FUNDING: General Fund

Orcutt Union School District Transportation Plan 2024-25

Transportation Services:

1. Enter description of transportation services offered to pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. Plan may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students. **We currently provide services for our kindergarten through eighth grade students, including pupils who are low income. We also provide transportation for any transitional kindergarten students whose parents chose to utilize our transportation services.**

2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth. **We provide specialized transportation services to those students with disabilities whose Individual Education Plan provides for transportation services. This may include door-to-door services, or we may reimburse parents to transport their children to school if we are unable to provide transportation. This is usually only for preschool students who are accessing a program outside our district's boundaries when there is a scheduling conflict. We also provide additional transportation services, including door-to-door services and transportation outside of our district's boundaries to homeless and foster youth.**

3. Enter description of how unduplicated pupils, would be able to access available home-to-school transportation at no-cost to the pupils. None of our pupils are charged for transportation

Consultations:

Enter description of the required plan consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other stakeholders. **We have consulted with school administrators, parents and pupils, air pollution control and staff regarding our transportation plan. We do not utilize any outside services for home to school transportation.**

Revenue Calculation

Total 2023-24 Projected Transportation Expenses (Function 3600)	2,021,694.00
Less Capital Outlay (object 6XXX, Function 3600)	435,668.00
Less Nonagency Expenditures (Goal 7110,7150, Function 3600)	-
Estimated 60% Reimbursement	951,615.60
Less 2023-24 Projected Transportation add-on (from LCFF Calculator)	362,755.00

Total Revenue (Object 8590, Resource 0000)

588,860.60

Expenditures and Other Financing Uses (2023-24 Estimate)

2000-2999 - Classified Salaries	869,198.00
3000-3999 - Employee Benefits	396,965.00
4000-4999 - Books and Supplies	171,637.00
5000-5999 - Services and other Operating Expenditures	88,226.00
6000-6999 - Capital Outlay	435,668.00
7000-7999 - Other Outgo	60,000.00

Total Expenditures

2,021,694.00

Board Approval Date: (must be on or before April 1, 2024)

The Transportation plan and revenue calculations were developed in accordance with Education Code Sections 39800.1 and 41850.1.

BALANCE (Total Available minus Total Expenditures and Other Financing Uses)

EDUCATION CODE - EDC

TITLE 2. ELEMENTARY AND SECONDARY EDUCATION [33000 - 65001] (Title 2 enacted by Stats. 1976, Ch. 1010.)

DIVISION 3. LOCAL ADMINISTRATION [35000 - 45500] (Division 3 enacted by Stats. 1976, Ch. 1010.)

PART 23.5. TRANSPORTATION [39800 - 40090.5] (Part 23.5 added by Stats. 1999, Ch. 646, Sec. 14.)

CHAPTER 1. Transportation Services [39800 - 39860] (Chapter 1 added by Stats. 1999, Ch. 646, Sec. 14.)

ARTICLE 1. General Provisions [39800 - 39809.5] (Article 1 added by Stats. 1999, Ch. 646, Sec. 14.)

39800.1. (a) As a condition of receiving apportionments under Section 41850.1, a local educational agency shall develop a plan describing the transportation services it will offer to its pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 to 6, inclusive, and pupils who are low income. The plan shall be adopted by the local educational agency's governing board on or before April 1, 2023, and updated by April 1 each year thereafter. The plan shall include the following components:

(1) A description of the local educational agency's transportation services that would be accessible to pupils with disabilities and homeless children and youth, as defined pursuant to the federal McKinney-Vento Homeless Assistance Act (42 U.S.C. Sec. 11301 et seq.).

(2) A description of how unduplicated pupils, as defined in subdivision (b) of Section 42238.02, would be able to access available home-to-school transportation at no cost to the pupils.

(b) (1) The plan shall be developed in consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils, and other stakeholders.

(2) The plan shall be presented and adopted by the governing board of the local educational agency in an open meeting with the opportunity for in-person and remote public comment.

(c) The plan may provide for the local educational agency to partner with a municipally owned transit system to provide service pursuant to this section to middle school and high school pupils.

(d) Nothing in a local educational agency's plan shall preclude a local educational agency from providing no-cost transit passes to pupils.

(e) For purposes of this section, "local educational agency" means a school district or a county office of education.

(Added by Stats. 2022, Ch. 52, Sec. 14. (AB 181) Effective June 30, 2022.)

EDUCATION CODE - EDC

TITLE 2. ELEMENTARY AND SECONDARY EDUCATION [33000 - 65001] (Title 2 enacted by Stats. 1976, Ch. 1010.)

DIVISION 3. LOCAL ADMINISTRATION [35000 - 45500] (Division 3 enacted by Stats. 1976, Ch. 1010.)

PART 24. SCHOOL FINANCE [41000 - 43052] (Part 24 enacted by Stats. 1976, Ch. 1010.)

CHAPTER 5. Foundation Program [41760.2 - 41972] (Chapter 5 enacted by Stats. 1976, Ch. 1010.)

ARTICLE 10. Allowances for Transportation [41850 - 41851.1] (Article 10 repealed (by Sec. 18.7) and added by Stats. 1983, Ch. 498, Sec. 18.9.)

41850.1. (a) (1) Commencing with the 2022–23 fiscal year and for each fiscal year thereafter, the Superintendent shall apportion to each school district and county superintendent of schools that provides pupil transportation services, a transportation allowance equal to 60 percent of the home-to-school transportation expenditures reported by the school district or county superintendent of schools, as determined by its Function 3600 entry in the Standardized Account Code Structure (SACS) report, consistent with the definition in the California School Accounting Manual, for the prior year, excluding capital outlay and nonagency expenditures. This allowance shall be reduced by the amount of the transportation add-on computed for the prior fiscal year under paragraph (1) of subdivision (h) of Section 42238.02 and adjusted under paragraph (3) of subdivision (h) of Section 42238.02 for a school district or subparagraph (A) of paragraph (2) of subdivision (e) of Section 2574 and adjusted under subparagraph (C) of paragraph (2) of subdivision (e) of Section 2574 for a county superintendent of schools. If this reduction results in an amount less than zero, the transportation allowance under this section shall be zero.

(2) Home-to-school transportation expenditures reported for a school district with two component school districts under a common administration board pursuant to Section 35110 shall be divided among the component school districts in proportion to the transportation add-on amounts computed pursuant to paragraph (1) of subdivision (h) of Section 42238.02.

(3) For reorganized school districts, the prior fiscal year home-to-school transportation expenditures for purposes of paragraph (1) shall be determined as follows:

(A) A new school district shall be credited with the amount of eligible home-to-school transportation expenditures reported by each former school district before the reorganization. A new school district shall not be credited with eligible home-to-school transportation expenditures reported by divided school districts before the reorganization.

(B) An acquiring school district shall be credited with the amount of eligible home-to-school transportation expenditures it reported before the reorganization, plus the amount of eligible home-to-school transportation expenditures reported by each former school district before the reorganization. A new school district shall not

be credited with eligible home-to-school transportation expenditures reported by divided school districts before the reorganization.

(C) The remaining portion of a divided school district shall be credited with eligible home-to-school transportation expenditures it reported before the reorganization.

(D) If the reorganization includes a former school district that has been wholly included in more than one new or acquiring school districts, the amount of eligible home-to-school transportation expenditures shall be determined in a manner consistent with the adjustments made to the transportation add-on specified in paragraph (1) of subdivision (h) of Section 42238.02 pursuant to subdivision (c) of Section 35735.

(b) A local educational agency shall be subject to audits required by Section 41020 with respect to this section, including adoption of the transportation plan pursuant to Section 39800.1. The Controller shall include instructions appropriate to the enforcement of this section in the audit guide required by subdivision (a) of Section 14502.1.

(c) The department shall annually collect and publish transportation data from each local educational agency providing pupil transportation services and that receives an apportionment pursuant to this section. The data shall encompass ridership, miles driven, expenditure details, the number of pupils transported, the demographic characteristics of pupils transported, including race, ethnicity, and socioeconomic status, and other data facilitating comparisons among local educational agencies. The department shall determine the specific data elements in consultation with the Legislature and with local experts, including the County Office Fiscal Crisis and Management Assistance Team established pursuant to Section 42127.8.

(d) As used in this section, "local educational agency" means a school district or county office of education that is providing school transportation services.

(e) School districts and county offices of education that provide transportation services by means of a joint powers agreement, a cooperative pupil transportation program, or a consortium shall receive transportation allowances pursuant to this section.

(Amended by Stats. 2022, Ch. 571, Sec. 16. (AB 185) Effective September 27, 2022.)