Galt Joint Union Elementary School District Board of Education

"Building a Bright Future for All Learners"

Regular/Annual Organizational Meeting December 20, 2023

6:00 p.m. Closed Session 7:00 p.m. Open Session

Galt City Hall Chamber 380 Civic Drive, Galt, CA 95632

To join the webinar remotely:

https://galt-k12-ca.zoom.us/j/82135658878

Webinar ID: 82135658878

Or One tap mobile :

+16694449171,,82135658878# US

+16699006833,,82135658878# US (San Jose)

Or Telephone: 408-638-0968

AGENDA

Anyone may comment publicly on any item within the Board's subject matter jurisdiction to the Galt Joint Union Elementary School District Board of Education. However, the Board may not take action on any item not on this Board meeting agenda except as authorized by Government Code section 54954.2.

- Complete a public comment form indicating the item you want to address and give it to the board meeting assistant.
- Public comment via Zoom teleconference by notifying the board meeting assistant through the chatbox feature in Zoom (please include agenda item topic) or by using the raised hand feature in Zoom during the agenda item to be addressed. You will be identified by your Display Name in Zoom when called upon to speak.
- Individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item.
- Public comments emailed to superintendent@galt.k12.ca.us 24 hours before the board meeting will be posted on the GJUESD website with the agenda. Email public comment is limited to 450 words.
- The Board shall limit the total time for public input on each item to 20 minutes. With Board consent, the president may increase or decrease
 the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard.

Board of Education Meetings are recorded.

- A. 6:00 p.m. Closed Session Location: Galt City Hall Conference Room
- B. Announce items to be discussed in Closed Session, Adjourn to Closed Session
 - 1. CONFERENCE WITH LABOR NEGOTIATOR, Government Code §54957.6

Agency Negotiator: Lois Yount, Claudia Del Toro-Anguiano, Kuljeet Nijjar, Alejandra Garibay

- Employee Agency: (GEFA) Galt Elementary Faculty Association
- Employee Agency: (CSEA) California School Employee Association
- Non-Represented Employees
- 2. CONFERENCE WITH REAL PROPERTY NEGOTIATORS, Pursuant to Government Code, 854956.8

Property: 320 W Elm Avenue [APN 148-0140-057-0000]

Agency Negotiator(s): P. Addison Covert, Parker & Covert LLP Attorney At Law Negotiating Parties: Galt Joint Union Elementary School District and City of Galt

Under Negotiation: Purchase, sale, exchange, or lease of real property

C. Adjourn Closed Session, Call Meeting to Order, Flag Salute, Announce Action Taken in Closed Session

- D. 232.442 Annual Organization of the Board/Election of Officers
 - 1. Election of President
 - 2. Election of Vice President
 - 3. Election of Clerk
 - 4. Appoint the Superintendent as Secretary to the Board
 - 232.443 Approve the Schedule of Regular Meetings and Board Governance Calendar
 - 232.444 Designate Board Representatives to Serve on Committees
 - 232.445 Review and/or Consider Resources That Define and Clrigy the Board's Governance and Leadership Roles and Responsibilities Including, But Not Limited To, Governance Standards, Meeting Protocols, Board Rules and Bylaws, and Other Board Development Materials
- E. Board Meeting Protocol
- F. Public Comments for topics not on the agenda

Public comment is limited to three minutes or less, pending Board President's approval.

G. Reports

LCAP GOAL 1

Engaging learners in PreK-8 through a focus on equity, access, and academic rigor with inclusive practices in various learning environments.

- 1. District Reading Assessments (DRA): Fall 2023
- 2. California School Dashboard: Fall 2023

LCAP GOAL 2

Promoting PreK-8 whole learner development through social and emotional learning opportunities in a variety of safe and supportive environments.

1. Valley Oaks Elementary New Classroom Building

OTHER REPORTS

- 1. California School Boards Association (CSBA) Annual Education Conference (AEC)
- 2. School Calendars

H. Board Discussion

1. Hybrid In-Person and Zoom Board of Education Meetings

I. Routine Matters/New Business

232.446 Consent Calendar

a. Approval of the Agenda

MOTION

- At a regular meeting, the Board may act upon an item of business not appearing on the posted agenda if, first, the Board publicly identifies the item, and second, one or more of the following occurs:
- 1) The Board, by a majority vote of the entire Board, decides that an emergency (as defined in Government Code section 54956.5) exists or
- 2) Upon a decision by a two-thirds vote of the Board, or if less than two-thirds of the Board members are present, a unanimous vote of those present, the Board decides that there is a need to take immediate action and that the need for action came to the attention of the District after the agenda was posted; or

3) The item was posted on the agenda of a prior meeting of the Board occurring not more than five calendar days before the date of this meeting, and at the preceding meeting, the item was continued to this meeting.

b. Minutes

November 15, 2023

Payment of Warrants

- Vendor Warrants: 24449858-24449951; 24450925-24450940; 24452839-24452917, 24454458-24454539
- Payroll Warrants: 11/09/23, 11/13/23, 11/30/23, 12/08/23

d. Personnel

- Resignations/Retirements
- Leave of Absence Requests
- New Hires/Reclassifications

e. **Donations**

232.447	Consent Calendar (Continued) – Items Removed for Later Consideration	MOTION
232.448	Board Consideration of Approval of 2024-2025 School Calendar	MOTION
232.449	Board Consideration of Approval of Variable Term Waiver for Newly Hired Educator	MOTION
232.450	Board Consideration of Approval of 2023-24 First Interim Report	MOTION
232.451	Board Consideration of Approval of Resolution No. 10; Providing Workers' Compensation Coverage for Volunteers	MOTION
232.452	Board Consideration of Approval Resolution 11-A; Annual and Five-Year Findings Reports for Reportable Developer Fees for Fiscal Year 2022-23	MOTION
232.453	Board Consideration of Approval of Agreement Among City of Galt, Galt Joint Union High School District And Galt Joint Union Elementary School District Regarding The School Resource Program	MOTION
232.454	Board Consideration of Approval of Memorandum Of Understanding (MOU) Between the California School Employees Association And its Galt Chapter #362 (CSEA) And the Galt Joint Union Elementary School District Pertaining to a Salary Increase for the Accounts Payable Clerk Position	MOTION
232.455	Board Consideration of Approval of Memorandum Of Understanding (MOU) Between the California School Employees Association And its Galt Chapter #362 (CSEA) And the Galt Joint Union Elementary School District Pertaining to the Creation of the Fiscal Analyst Position	MOTION
232.456	Board Consideration of Approval of the following Board Policies (BP) and Administrative Regulations (AR):	MOTION

- 1. BP 0410 Nondiscrimination in District Programs and Activities
- 2. BP 1160 Political Process
- 3. BP/AR 1312.2 Complaints Concerning Instructional Materials
- 4. BP/AR 1312.3 Uniform Complaint Procedures
- 5. AR 1312.4 Williams Uniform Complaint Procedures
- 6. BP/AR 1330 Use of School Facilities
- 7. BP/AR 3311 Bids
- 8. BP 3312 Contracts
- 9. BP 3460 Financial Reports and Accountability
- 10. AR 3541 Transportation Routes and Services
- 11. BP/AR 3551 Food Service Operations/Cafeteria Fund
- 12. BP 4151/4251/4351 Employee Compensation
- 13. AR 4217.3 Layoff/Rehire
- 14. BP 5131.9 Academic Honesty
- 15. BP 5145.3 Nondiscrimination/Harassment
- 16. BP/AR 6143 Courses of Study
- 17. BP 6154 Homework/Makeup Work
- 18. AR 6154 Homework/Makeup Work Rescind
- 19. BP/AR 6161.1 Selection and Evaluation of Instructional Materials
- 20. BP 6161.11 Supplementary Instructional Materials
- 21. BP 6162.5 Student Assessment
- 22. BP 6163.1 Library Media Centers
- 23. BB 9124 Attorney

J. Public Comments for topics not on the agenda

Public comment is limited to three minutes or less, pending Board President's approval.

K. Pending Agenda Items

1. Acceleration Blocks

L. Adjournment

The next regular meeting of the GJUESD Board of Education: January 17, 2023

Board agenda materials are available for review at the address below. Individuals who require disability-related accommodations or modifications, including auxiliary aids and services, to participate in the Board meeting should contact the Superintendent or designee in writing.

Lois Yount, District Superintendent
Galt Joint Union Elementary School District
1018 C Street, Suite 210, Galt, CA 95632
superintendent@galt.k12.ca.us

1018 C Street, Suite 210, Galt, CA 95632 209-744 4545 * 209-744-4553 fax

Board Meeting Agenda Item Information

Meeting Date:	December 20, 2023	Agenda Item: Closed Session
Presenter:	Lois Yount	Action Item: XX

1. CONFERENCE WITH LABOR NEGOTIATOR, Government Code §54957.6

Agency Negotiator: Lois Yount, Claudia Del Toro-Anguiano, Kuljeet Nijjar, Alejandra Garibay

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Board Meeting Agenda Item Information

Meeting Date:	December 20, 2023	Agenda Item: 232.442 Annual Organization of the Board/Election of Officers
Presenter:	Lois Yount	Action Item: XX Information Item:

Annual Organization of the Board/Election of Officers*

1. Election of President

The president shall preside at all Board meetings. He/she shall:

- Call the meeting to order at the appointed time.
- Announce the business to come before the Board in its proper order.
- Enforce the Board's policies relating to the conduct of meetings and help ensure compliance with applicable requirements of the Brown Act.
- Recognize persons who desire to speak, and protect the speaker who has the floor from disturbance or interference.
- Explain what the effect of a motion would be if it is not clear to every member.
- Restrict discussion to the question when a motion is before the Board.
- Rule on issues of parliamentary procedure.
- Put motions to a vote, and state clearly the results of the vote.
- Be responsible for the orderly conduct of all Board meetings.

2. Election of Vice President

Serve as presiding officer in the absence of the president.

3. Election of Clerk

The duties of the clerk shall be to:

- Certify or attest to actions taken by the Board when required.
- Maintain such other records or reports as required by law.
- Sign the minutes of Board meetings following their approval.
- Sign documents on behalf of the district as directed by the Board.
- Serve as presiding officer in the absence of the president and vice president.
- Perform any other duties assigned by the Board.

4. Election of Board Representative

The Governing Board may appoint any of its members to serve as its representatives on district committees or advisory committees of other public agencies or organizations. Due to open meeting law requirements, a majority of the Board shall not be appointed to serve on the same committee.

*No Board member shall serve more than two consecutive years in the same office. BB 9100 (Board Bylaws)

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Board Meeting Agenda Item Information

Meeting Date:	December 20, 2023	Agenda Item: 232.443 Board Consideration of Approval of Schedule of Regular Meetings and Board Governance Calendar
Presenter:	Lois Yount	Action Item: XX Information Item:

The Board shall hold one regular meeting each month except July. Regular meetings shall be held at 7:00 p.m. on the 3rd Wednesday at the Galt City Hall Chamber, 380 Civic Drive, Galt, CA 95632. Special meetings of the Board may be called at any time by the presiding officer or a majority of the Board members.

The Board governance calendar provides an overview of when the Board will address important governance matters.

BOARD OF EDUCATION - 2024 CALENDAR

January 17, 2024 Regular Meeting

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

FEBRUARY 2024								
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18	19	20	21	22	23	24		
25	26	27	28	29				

February 21, 2024 Regular Meeting

March 20, 2024 Regular Meeting

	MARCH 2024								
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31									

	APRIL 2024							
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21	22	23	24	25	26	27		
28	29	30						

April 17, 2024 Regular Meeting

May 15, 2024 Regular Meeting

	MAY 2024							
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19	20	21	22	23	24	25		
26	27	28	29	30	31			

	JUNE 2024								
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16	17	18	19	20	21	22			
23	24	25	26	27	28	29			
30									

To Be Determined Regular Meeting (June 19, 2024 is a holiday)

No Regular Meeting

	JULY 2024							
S	М	T	W	Th	F	S		
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13	14	15	16	17	18	19		
20	21	22	23	24	25	26		
27	28	29	30					

	AUGUST 2024							
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18	19	20	21	22	23	24		
25	26	27	28	29	30	31		

August 21, 2024 Regular Meeting

September 21, 2024 Regular Meeting

SEPTEMBER 2024							
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OCTOBER 2024								
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13	14	15	16	17	18	19		
20	21	21	22	23	24	25		
26	27	28	29	30	31			

October 16, 2024 Regular Meeting

November 20, 2024

	NOVEMBER 2024							
S	М	T	W	Th	F	S		
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24	25	26	27	28	29	30		

	DECEMBER 2024							
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22	23	24	25	26	27	28		
29	30	31						

Annual Organizational Meeting (The meeting Date is determined on the November 20, 2024 Meeting)

Galt Joint Union Elementary School District Governance Calendar

Bold items are legal timelines in California.

Job Area	July	August	September	October	November	December	January	February	March	April	May	June
Effective Governance	Conduct board self-evaluation and develop action plan for improvement.	Orientation for board candidates Conduct board self-evaluation and develop action plan for improvement.	CSBA events: • Masters in Governance • Orientation for board candidates	Orientation for board candidates		CSBA events: • Annual Education Conference • Orientation for New Board Members • Board Presidents Workshop	Annual Board study sessi Review governance team Update Governance Hand Attend CSBA events: The Brown Act Board Presidents Worksh Institute for New and Firs Masters in Governance	principles, norms a lbook/Board Planni op	ing Calendar	Conduct bo evaluation ar action plan for i	nd develop	Conduct board self-evaluation and develop action plan for improvement
Setting Direction for the District		Communicate mission/vision/ objectives				ss on goals to the munity	- Supt.'s mid-year progress report on goals to the board	Report progress on goals to the community	Every 2-3 years review vision/mission using process Review Local Control Plan (LCAP)	an inclusive	Draft LCAP	Approve LCAP Finalize goals and success indicators for coming year and submit to COE by June 30
	Deadline for adoption of budget and LCAP (July 1)		LCAP Goal setting Identify desired outcomes for students: all student groups	Program Plannin Based on goals Approve coord budgets Engage stakeh Revise/draft LC	, identify needs inated program	LCAP Public Budget Forum	LCAP report to board		LCAP report to board	LCAP board study session/public input	LCAP final draft LCAP presented to board	Approve LCAP
Student Learning &		Balanced (Califor	accountability reports nia Assessment of Stu I Progress [CAASPP]),	ident local multiple	Report on district State and Federal		Educational services progress monitoring update Instructional materials adoption cycle/process		Summer school plan Review CalPads enrollment data	Instructional materials adoption recommendati ons		Approve consolidated application and local education agency plan
Achievement	Align district miss student learning goals	sion/vision and and achievement	Opening of school r CAASPP results Public hearing resol of sufficient instruct Schedule study sess from the Supt. rega	ution/adoption tional materials ions to review reco			English Language Pro Results (ELP.	related to stud achievement ficiency Test	y sessions on topics lent learning and			
	Schedule presentations and progress reports regarding student results on local assessment measures, curriculum implementation, and professional development											
Finance	LCAP and district budget to COE	Letter from COE (re: budget and LCAP)	Approve Unaudited Actuals	LCAP – COE to SPI	Estimate funding	LCAP revisions Receive audit	Governor proposes state budget CSBA Forecast webcast	Board sets budget year priorities	Approve and certify 2 nd interim report	Select independent auditor, as required	Draft/Revi se LCAP Governor's May	LCAP update /approval Adopt the budget



Galt Joint Union Elementary School District Governance Calendar

Bold items are legal timelines in California.

Job Area	July	August	September	October	November	December	January	February	March	April	May	June
		Report to	books; defines actual the board (Local Co funding e approves/disapprov	ntrol Funding Form stimate) es school district b	uula [LCFF] udget	Approve and certify 1st interim report Staff projects next year's	Staff projects next year's revenues/ expenses that align with LCAP goals Report P-1 ADA	Staff conclude	es staffing level study		budget revise Report to the board	Legislative budget adoption deadline 6/15
		Report on	class-size reduction	(K-3; active enrolln	nent count)	revenue/ expenses			Schedule budg	et study sessions a	s necessary	
Facilities	4						ons as necessary – monito					
Policy	•	— Develop and add	cpt new policies as no CSBA Policy Update	ecessary or require	d – review newly a	dopted policies to det CSBA Policy Update	cermine if having the intended CSBA Policies in Review	ded results – revie	ew all policies on a reg CSBA Policy Update	ular basis and revise Approve CSBA Policy services	se as necessar	CSBA Policy Update
Judicial Review	4		<u>'</u>	intain confidential	ity on issues that m	•	oard – hold hearing and de	ecide appeals to the	•	· · · · · · · · · · · · · · · · · · ·	l	>
Human	Finalize superi success indicat		Welcome staff				Superintendent's mid-	Every several years review	Lay-off	Evalu	Staff recognitate the super	ntendent
Human Resources		Summer layoff deadline August 15	back to school				year progress report on goals	hiring/evaluat ion polices	notification to staff by March 15	Final layoff dead	dline May 15	Approve superintendents' contract
	◀						dent and staff, maintaining					•
Collective Bargaining	← [g agreement on the district - establish parameters for					ntracts —
Community Relations	LCAP on website	Develop key messages on LCAP	Attend Back to Plan to solicit inp students, and con	School Nights ut from parents,		Report/Action to form parent advisory groups	Develop and disseminat about important distr issues including prog Notice for public in (May/Jun	te key messages rict topics and ress on LCAP out on LCAP	Attend Open House Nights at schools	Supt. meets with Ensure there is a with and engagi external) in scho Involvement and	n parent advis a plan in place ng the commu ools (e.g., LCAF d/or attendan nts (i.e., gradu seminate key ct topics and is	ory groups for communicating inity (internal and public hearings) ce at school and ation ceremonies) messages about ssues including
	•						e at school and community	events.				<u> </u>
Advocacy	leg	Study session to begin development of advocacy plan for the coming year Follow bill development in Develop advocacy plan for the following year Follow bill development in legislature CSI Implement advocacy plan		CSBA Federal Legislative	le	II development in egislature						
Advocacy	Implemen	t advocacy plan			ch and every stude		NSBA Federal Relations I		CSBA State Legislative Action	Action	Impleme	nt advocacy plan
			Work	with your CSBA	Public Affairs and	Community Engag	ement Representative (I	PACER) and you	r local elected officia	ıls		





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Board Meeting Agenda Item Information

Meeting Date:	December 20, 2023	Agenda Item: 232.444 Designate Board Representatives to Serve on Committees
Presenter:	Lois Yount	Action Item: XX Information Item:

Board members will have an opportunity to make any changes to Board member committee representation. The Galt Schools JPA (Joint Powers Authority) terminated on October 9, 2023.

2023 Committee Members

CAST (City And Schools Together)	Galt Schools JPA (Joint Powers Authority)	Transportation	SCSBA (Sacramento County School Board Association)	Board Policy Committee
Meets as needed.	Meets quarterly – 2 nd Monday in January,	Meetings quarterly	Meets semi-annually in March and October	Meets as needed
Typically four times per year.	March, June & September		march and colore.	
Time:	(additional meetings called			
5:30 p.m.	as needed)			
Location:	Time:			
To Be Determined	5:30 p.m.			
	Location: GJUESD District Office			
This committee communicates	The Galt Schools JPA was	This committee	This association brings	This committee
and collaborates concerning	formed in 1991 between	represents the Galt	together school	prepares Galt
Galt youth matters,	the elementary and high	High School District	governing board	Elementary School
opportunities, and	school districts to finance	and the Galt	members and the	District's new
partnerships.	the costs of school facilities required for enrollments	Elementary School District to discuss	Sacramento County Office of Education on	policies or existing revised policies for
The committee is composed of	generated by new	transportation	behalf of Sacramento	board
2 Galt City Council members, 2	residential development.	matters.	County children as	consideration.
Galt High School District			needed.	
members, 2 Galt Elementary	On April 1, 2020, the JPA			
School District members, the	bonds were refinanced,			
Galt city manager, and school	and the new payoff date is			
district superintendents.	November 1, 2023			
Members				
Traci Skinner	Casey Raboy	Kathrine Harper	Katherine Harper	Annette Kunze
Casey Raboy	Annette Kunze	Wesley Cagle	Traci Skinner	Wesley Cagle
Alternate Members				
Kathrine Harper	Wesley Cagle	Traci Skinner	Annette Kunze	Traci Skinner

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Board Meeting Agenda Item Information

Meeting Date:	December 20, 2023	Agenda Item: 232.445 Review and/or Consider Resources That Define and Clarify the Board's Governance and Leadership Roles and Responsibilities Including, but Not Limited To, Governance Standards, Meeting Protocols, Board Rules and Bylaws, and Other Board Development Materials
Presenter:	Lois Yount	Action Item: XX
responsibil		ources and discuss governance roles and

PUBLIC OVERSIGHT OF LOCAL GOVERNMENT IS THE FOUNDATION OF AMERICAN DEMOCRACY.

Nowhere is this more evident than in our public schools, where local boards of education are entrusted by their diverse communities to uphold the Constitution, protect the public interest in schools and ensure that a high quality education is provided to each student. To maximize the public's confidence in local government, our local boards must govern responsibly and effectively.





for School Boards

3251 Beacon Boulevard West Sacramento, CA 95691 800.266.3382 | FAX: 916.371.3407 www.csba.org





THE CALIFORNIA SCHOOL BOARDS ASSOCIATION (CSBA), representing nearly 1,000 local school districts and county boards of education, recognizes there are certain fundamental principles involved in governing responsibly and effectively. These principles — or Professional

Governance Standards — reflect consensus among

hundreds of board members, superintendents and

other educational leaders throughout the state.

These Professional Governance Standards describe the three components vital to effective school

the attributes of an effective individual trustee,

governance:

- the attributes of an effective governing **board**, and
- the **specific jobs** the board performs in its governance role.

The intent of these standards is to enhance the public's understanding about the critical responsibilities of local boards and to support boards in their efforts to govern effectively.



2 THE BOARD

In California's public education system, a trustee is a person elected or appointed to serve on a school district or county board of education. Individual trustees bring unique skills, values and beliefs to their board. In order to govern effectively, individual trustees must work with each other and the superintendent to ensure that a high quality education is provided to each student.

TO BE EFFECTIVE, AN INDIVIDUAL TRUSTEE:

- » Keeps learning and achievement for all students as the primary focus.
- » Values, supports and advocates for public education.
- » Recognizes and respects differences of perspective and style on the board and among staff, students, parents and the community.
- » Acts with dignity, and understands the implications of demeanor and behavior.
- » Keeps confidential matters confidential.
- » Participates in professional development and commits the time and energy necessary to be an informed and effective leader.
- » Understands the distinctions between board and staff roles, and refrains from performing management functions that are the responsibility of the superintendent and staff.
- » Understands that authority rests with the board as a whole and not with individuals.

School districts and county offices of education are governed by boards, not by individual trustees. While understanding their separate roles, the board and superintendent work together as a "governance team." This team assumes collective responsibility for building unity and creating a positive organizational culture in order to govern effectively.

TO OPERATE EFFECTIVELY, THE BOARD MUST HAVE A UNITY OF PURPOSE AND:

- » Keep the district focused on learning and achievement for all students.
- » Communicate a common vision.
- » Operate openly, with trust and integrity.
- » Govern in a dignified and professional manner, treating everyone with civility and respect.
- » Govern within board-adopted policies and procedures.
- » Take collective responsibility for the board's performance.
- » Periodically evaluate its own effectiveness.
- » Ensure opportunities for the diverse range of views in the community to inform board deliberations.

3 THE BOARD'S JOBS

The primary responsibilities of the board are to set a direction for the district, provide a structure by establishing policies, ensure accountability and provide community leadership on behalf of the district and public education. To fulfill these responsibilities, there are a number of specific jobs that effective boards must carry out.

EFFECTIVE BOARDS:

- » Involve the community, parents, students and staff in developing a common vision for the district focused on learning and achievement and responsive to the needs of all students.
- » Adopt, evaluate and update policies consistent with the law and the district's vision and goals.
- » Maintain accountability for student learning by adopting the district curriculum and monitoring student progress.
- » Hire and support the superintendent so that the vision, goals and policies of the district can be implemented.
- » Conduct regular and timely evaluations of the superintendent based on the vision, goals and performance of the district, and ensure that the superintendent holds district personnel accountable.

- » Adopt a fiscally responsible budget based on the district's vision and goals, and regularly monitor the fiscal health of the district
- » Ensure that a safe and appropriate educational environment is provided to all students.
- » Establish a framework for the district's collective bargaining process and adopt responsible agreements.
- » Provide community leadership on educational issues and advocate on behalf of students and public education at the local, state and federal levels.



The School Board Role in Creating the Conditions for Student Achievement: A Review of the Research (Summary)

by Mary Briggs and Manuel Buenrostro

Introduction

This brief sheds light on how boards can carry out the essential responsibility of governance to help their school districts and county offices of education improve learning outcomes for the students in their communities. It is a summary of a CSBA report *The School Board Role in Creating the Conditions for Student Achievement: A Review of the Research.*

In studies of district improvement, research has focused on central offices and schools, paying limited attention to the role of school district boards, and virtually none to county boards. To address these oversights, the first sections of this brief focus on how school districts impact student outcomes, identifying six factors that support district improvement and noting implications for how school boards can affect each area. The final two sections explore research that focuses explicitly on school board professional development and roles and relationships. While research on the county board role is virtually non-existent, many of the research conclusions on the impact of school boards on student outcomes are also relevant for county boards.

The Six Factors Supporting District Improvement

The full report explores the six interdependent factors that appeared most often in our extensive review of the literature on districtwide improvement in student achievement. We paid particular attention to what scholars had to say about school districts that have made or are making progress toward improving outcomes for historically underserved student groups. The six factors include:

This brief will answer the following questions:

- » What are six research-based factors that support district improvement?
- » How can board members support each of these factors?
- » What does the research say about board member professional development?
- » What does the research say about board member roles and relationships?
- 1. Setting a vision and goals with a primary focus on student achievement, and aligning resources to realize those goals.
- 2. Establishing and maintaining a coherent, districtwide system that still offers a degree of autonomy at the school site.
- 3. Using data to inform and support continuous improvement, especially for student achievement.
- 4. Creating a district culture that supports student achievement, including establishing strong community partnerships.
- 5. Investing in staff capacity at all levels.
- 6. Maintaining stable and effective leadership while ensuring a shared vision and responsibility for meeting goals that can withstand leadership transitions.

Factor 1: Setting a Vision and Goals

Multiple studies have found a positive relationship between student achievement and boards that share a common vision and goals.^{1,2} With this strong foundation, distractions can be reduced, nonessential initiatives can be filtered out, and people are more likely to work together effectively on a common agenda.^{3,4} In setting a vision and aligning goals that improve student outcomes, boards should consider the following factors:

Focus on learning outcomes. Research has shown that goals focused on learning outcomes have the greatest impact on student achievement.^{5,6,7} In a district comparison study, the boards from low-achieving districts reported focusing primarily on keeping costs low, while boards in high-achieving districts identified academic achievement as their main responsibility.⁸ Studies also suggest that boards in high-achieving districts spend more time discussing student achievement and policy development than discussing administrative details.^{9,10}

Engage stakeholders in the process. By gathering and sharing input from a range of stakeholders in a timely and effective manner, districts can encourage buy-in and establish a vision and goals that reflect the priorities of the whole system. This is supported by a study indicating a statistically significant correlation between the inclusion of relevant stakeholders in the goal-setting process and student achievement ¹¹

Place equity front and center. Research indicates that boards in high-performing districts and those that close achievement gaps demonstrate a shared commitment to ensuring a high-quality education for every student, ¹² set goals and policies that foster learning for all students, and develop goals for faster growth for high-need students (coupled with equitable investments).

Communicate. Researchers report that successful boards use the district vision as the basis for policy initiatives and monitoring. They also engage in a wide range of activities throughout the district, allowing them to communicate and reinforce the vision and goals more widely.¹³

Align resources. Research describes a positive relationship between student achievement and leaders' use of resources to support goals,¹⁴ including an achievement boost in urban districts that funneled extra resources to the lowest-performing schools.¹⁵

Factor 2: A Coherent System That Also Provides Site-Level Flexibility

School and county boards are tasked with governance but not administration. They can support coherence by monitoring how the different components of the system interact in service of key goals, while leaving the details of strategy implementation and management to district staff. In establishing a coherent system, board members should consider the following:

Everything is connected. A focus on systems thinking recognizes that what is done in one part of the system affects every other part of the system. At the same time, changes in a single area are not likely to lead to system-wide change. A partial list of the systems operating within a district includes hiring and teacher assignment practices, evaluation systems, professional development, facilities use, scheduling, and instructional materials adoption processes. In a coherent system, these components complement rather than compete with one anoter.

"Islands of Excellence" are not enough. Having individual high-achieving schools, grade levels, or classrooms within a district while other students are left behind is not enough. School districts should be organized to support a coherent system of services that facilitates excellent teaching and learning in every school and classroom.¹⁶

What is Coherence?

Recent education research has argued for district coherence, but what does that mean? Researchers who study coherence emphasize that it extends beyond well-aligned structures. Coherence is a dynamic process that involves schools and central offices working together to continually negotiate the needs of each school within the broader demands placed on the district.¹⁷ In other words, the ongoing work within the district is coordinated to support a district's progress toward its goals.

Ideas for new initiatives should be carefully filtered.

Governing boards can guide administrators at both the central office and school level to filter new ideas so that "initiative fatigue" does not occur. As education consultants and authors Michael Fullan and Joanne Quinn noted, the problem is "the presence of too many [goals] that are ad hoc, unconnected, and ever changing." Likewise, policy researcher and expert Jonathan Supovitz advises leaders such as board members to use their vision and goals to

exercise discipline in considering whether new initiatives that are not expressly mandated are consistent with district goals—or divert critical resources, including time and energy.¹⁹

Centralization versus decentralization is not the issue. Many district reform efforts focus on increased or decreased centralization at the district level. However, research has shown that it is districts' ability to effectively implement their selected strategies, not their level of centralization that is most important to district improvement.²⁰

District authority and site-level flexibility should be balanced. Research on district improvement consistently points to an approach that balances district authority with site-level flexibility.^{21,22,23} The district's role is to establish a shared vision and goals, and measure progress. How schools meet goals, however, should allow for professional judgment and reflect the school context.^{24,25,26} Research supports the need for district goals that are non-negotiable and strongly emphasized, while allowing school leaders—including teachers—to determine the approach to achieve those goals.²⁷

Factor 3: Using Data to Inform and Support Continuous Improvement

Leaders at both the district and school level need reliable data to inform decisions about how to improve student outcomes and facilitate continuous improvement. Effective use of data depends on the capacity of users to interpret and act on it. To support continuous improvement, board members should consider how data is used by district leadership and within each school—particularly to advance equity.

District leadership for data use. A culture in which data informs decisions starts with district leaders, including the board, superintendent, and central office staff. District leadership can support continuous improvement by using data at the central office to monitor how fiscal and human resource investments contribute to meeting goals. In a study of how Sanger Unified School District achieved significant gains in the past decade, researchers identified decisions grounded in evidence as a key principle for improvement—this included looking at different types of data to test and improve approaches, as well as to gain community support.²⁸

School use of data. District leaders are key to ensuring that schools have the appropriate infrastructure, guidance, and training to use data effectively, and that they understand the importance of effective use of data. A nationally representative survey of district leaders found nearly all superintendents and three fourths of board members

regarded the frequent use of assessment data as an important instructional strategy.²⁹ The most common approaches to building school capacity for data use according to a nationwide survey are professional development, providing staff for data system setup and support, and developing tools for generating and acting on data.³⁰

Given that teachers are the most important in-school factor contributing to student achievement, teachers' use of data is critical. 31,32 School boards can make it a priority for the district to make relevant and timely data available to teachers, along with providing them the flexibility to adapt lessons and curriculum in response to student, classroom, and school learning needs. 33 Principals also influence how teachers use data by implementing data examination activities, establishing a climate in which data is used as a resource for learning and improving practice, and setting an example through their own use of data to inform site-level decisions.

Data to support equity. Data analysis with a focus on equity can help district leaders identify opportunity and achievement gaps, and determine which resources can be used to close these gaps. Data can also help district leaders communicate with parents and other stakeholders about how and why resources are being used to address challenges. Using data for equity at the classroom level means looking at multiple factors to address individual student needs.³⁴ Research has shown that teachers in schools that are narrowing achievement gaps are more likely to receive professional development on understanding data, linking it to instructional strategies, and applying what they learn to address the instructional needs of low-achieving students.³⁵

Factor 4: Culture of Support

District culture consists of the predominant norms, values, and attitudes that drive the behavior of the board, administrators, educators, other personnel, students, and families.³⁶ Boards can model and communicate norms and values for professional behavior that foster effective teaching and learning. Moreover, boards can work with central office administrators to develop policies that support collaboration and professional learning. In our review of the research, the following themes are essential to a culture that contributes to student achievement:

Trust is important. Successful implementation of strategies cannot happen without trust—including trust between principals and their staff; peers, parents and schools; and the central office and schools.^{37,38,39,40} Board members can support a culture of trust by engaging with the community, modeling positive and professional relationships,

making decisions with transparency, and fostering mutual accountability.

Attitudes and beliefs shape culture. District culture is influenced by the attitudes and beliefs of staff at all levels—three beliefs that shape a positive culture and appear throughout the research are highlighted below:

- 1. **All students can learn.** Boards in high-achieving districts report significantly more positive opinions about their students' potential than in low-achieving districts with similar students.⁴¹
- Teachers and schools make a difference. Effective boards—those in districts that successfully implement policies that lead to improved student achievement believe in their districts' collective ability to improve student achievement, while less-effective boards are more likely to blame external factors and students.⁴²
- 3. Everyone is responsible for student learning. Shared responsibility ensures that staff at all levels support each other to improve student outcomes. 43 In successful districts, educators: 1) take responsibility for their contributions to improving teaching and 2) receive support from boards, superintendents, central office staff, principals, and others. 44

Community engagement is essential for success. Research identifies strong community connections as a characteristic of high-achieving districts.⁴⁵ Therefore, leaders can enhance the success of district initiatives by investing in meaningful community engagement.

Partnerships enhance impact. One of the frequently cited characteristics of effective boards is a positive relationship with external agencies, local and state government, and the general public. 46,47 Partnerships with external agencies can often bring additional resources and capacity to schools. 48

Factor 5: Investing in Capacity at All Levels

Districts and schools need qualified staff to deliver educational programs that meet the learning needs of all students. Furthermore, as districts seek to improve student achievement through new initiatives, outcomes depend on highly skilled staff, including district leaders and school personnel.

District leaders play an important role in developing staff capacity. Evidence indicates that districts that invest in professional learning for teachers, school leaders, and district leaders can achieve improvements in student outcomes. Board members and superintendents understand

this: They identify professional learning as the most important approach to improving student learning.⁴⁹

Research indicates that boards that are successful at implementing and sustaining initiatives invest in extensive professional development, even in tough financial times, while boards that dramatically cut professional development have proven less successful in seeing their initiatives to completion.⁵⁰ In addition, researchers have found that training for board members can strengthen their beliefs that adults can have a positive impact on student achievement and that professional learning is essential to improving teaching and learning.⁵¹

School staff capacity is critical to site coherence and autonomy. The capacity of school staff is essential to maintaining a balance between districtwide coherence and site autonomy. While site autonomy is part of an effective system, staff—teachers and principals, in particular—need appropriate training and support to meet goals established by district leaders.

- » Teacher capacity. Research has shown that teachers are the most important in-school contributors to a range of student outcomes⁵² and that the quality of teachers' subject matter knowledge and pedagogical understanding have an impact on student learning.⁵³ Teacher professional development on the implementation of a rigorous curriculum, differentiation for diverse students, using assessment data, and making time for collaboration are all associated with improvements in teaching and learning.⁵⁴ Effectively structured collaboration, in particular, can help teachers improve their instructional skills and improve student academic achievement.⁵⁵
- » Principal capacity. Principals have a substantial impact on the support provided to school staff and in how instructional time is invested, with research indicating positive connections between student learning and specific principal behaviors; teachers' understanding of what to do to improve teaching and learning,⁵⁶ and the conditions that attract and retain skilled teachers.^{57,58,59,60}

Factor 6: Planning for Leadership Turnover

Since ambitious reforms operate on timelines that often outlast board terms and superintendent tenure, experts observe that districts should explicitly plan for evolving teams and implement systems to uphold major initiatives through transitions.⁶¹

Boards can support successful transitions. Strong support throughout the system makes longevity of initiatives more likely. As previously mentioned, board members play a key role in community engagement, establishing partnerships, and creating a shared vision and goals.⁶² Together these form a foundation that helps boards incorporate new leaders into ongoing improvement efforts.

- » Superintendents. A shared vision and goals guide boards as they fulfill one of their major responsibilities—hiring and supervising a superintendent. The board and community can set the expectation for a superintendent to maintain district initiatives to achieve a district's vision and goals.
- » New board members. Boards can ensure a careful onboarding process that shortens the learning curve for new members and fosters ongoing productive collaboration. This training can focus on key areas, such as the appropriate board role.⁶³ Boards can also schedule study sessions that address the vision and goals established by the board, and a summary of prior work and progress.

Superintendent turnover. Superintendents are crucial to implementing board priorities, yet turnover can challenge the sustainability of initiatives. Understanding why superintendents leave can help boards address recruitment and retention effectively.

There is a common misconception that superintendents often leave their districts due to poor relations with their boards—research in California found this to be one of the less common reasons for superintendent attrition. Retirement was the most common reason and moving to a district that was larger or that offered better compensation was a close second. While poor board relations were a more prevalent impetus for turnover decisions in large and low-income districts in both California and nationwide, most board members and superintendents in the California study said that their districts had high-functioning boards and positive board—superintendent relationships.^{64,65}

Board member turnover. Though more predictable given the nature of election cycles, very little research has addressed factors related to board turnover. However, there is some evidence of the impact of board member turnover on student achievement. For example, a study of board turnover in Washington state found a statistically significant relationship between increasing board turnover and declining achievement scores, especially in cases in which turnover was motivated by personal circumstances as opposed to electoral defeat.⁶⁶

The Impact of Board Relationships and Roles

Districts and county offices of education are complex organizations. To be effective, they require clearly defined responsibilities and positive relationships between leadership and staff. In these organizations, board members and the superintendent form the leadership team and entrust central office and school staff with carrying out their shared vision. Understanding the parameters of each district role is central to maintaining effective working relationships.

CSBA Outlines Five Board Responsibilities:

- 1. Set direction for the district or county office of education.
- 2. Establish structure through policy.
- 3. Provide support for implementation.
- 4. Ensure accountability through oversight and monitoring.
- 5. Act as community leaders.

These functions are so fundamental to a system's accountability to the public that only an elected board can fulfill them.

Research identifies the following board roles as having a positive impact on student outcomes:

Establishing a shared vision and goals. As stated earlier, evidence points to boards and district leaders working together to establish and share common goals as a condition for district success.⁶⁷ Research also indicates that when the board and superintendent share common goals, principals feel more supported in their work.⁶⁸

Working collaboratively. The importance of collaboration extends beyond the board and superintendent—it includes collaboration between the board and other district staff, as well as among individual board members. A National School Boards Association report found that "effective boards lead as a united team, with the superintendent, each from their respective roles, with strong collaboration and mutual trust."⁶⁹ This is supported by observations of over 100 board meetings, where researchers found that board members in low-performing districts focused on advancing their own agendas more often than those in high-performing districts.⁷⁰

Engaging the community. Positive community relations are essential to sustainable improvement, and research supports that board members have an important role in fostering this relationship.⁷¹ There is also evidence that board members from high-performing districts engage more with government and community agencies.⁷²

Empowering staff. Understanding the role of boards as vision-setters and policymakers, and of superintendents and other staff as implementers, is important. This is supported by the Council of the Great City Schools, which identified the board's ability to focus on "policy level decisions" and not "the day-to-day operations" as a precondition for success.⁷³ Successful boards set higher expectations for superintendents, but they also empower their superintendents as leaders that contribute guidance and expertise.⁷⁴

Training and Professional Learning for Board Members

Professional learning for board members can enhance their ability to support the factors associated with improving student achievement. Research on effective boards and district leadership supports the conclusion that professional learning is essential.⁷⁵ Evidence suggests that boards benefit from training in the following areas:

- 1. **The basics of the job**. Bringing board members up to speed on policies and regulations that help them meet their fiduciary responsibilities.
- 2. **Effective governance practices.** Ensuring that meetings are run efficiently and that effective protocols are in place, so that meetings can focus on student achievement.⁷⁶
- 3. The role of the board and that of the superintendent and staff. Ensuring that the board supports district efforts effectively and focuses on working collaboratively to set policies and direction.⁷⁷
- 4. Ways to improve student outcomes and close achievement gaps. Ensuring that board members are champions of student learning and equity in how they set goals and policies, and that they make investments that support effective teaching and learning.
- 5. **Community engagement and public leadership.** Ensuring that board members can communicate effectively with and advocate for the needs of their schools and communities.

As champions of public education, board members can model the value of lifelong learning for their county offices of education, school districts, schools, and communities. In addition to the professional development topics covered in this section, board training on each of the six factors linked to school district improvement explored in this report can also support student achievement. For this reason, boards may wish to incorporate periodic self-assessments to identify areas that warrant additional attention.

With the changing education landscape in California, there will always be a need for board professional development about evolving standards, assessments, regulations, and legislation that can affect the operations of their school districts and county offices of education. Informed board members are better stewards of public education—more effectively communicating with the community about the importance of public education and the challenges and opportunities faced by public schools.

CSBA is strongly committed to providing quality professional learning, research, and information on important topics, and to ensuring that board members continue to advocate for equity and closing achievement gaps. As one of the 26 states where board training is not currently mandated,⁷⁸ we will continue to fill the important role of ensuring that board members can be among the most effective supporters of public education.

Conclusion

This brief is a summary of the CSBA report *The School Board Role in Creating the Conditions for Student Achievement*. For more about the research that serves as the foundation for each of the six factors that support student achievement, an annotated bibliography of board-specific research, and a detailed list of professional development opportunities for board members, the full report is available at http://bit.ly/2ilfZb3.

Endnotes

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BOARD MEETING PROTOCOL

SESSION INTRODUCTION

- 1. The meeting is being recorded.
- 2. The meeting is open to the public.
- 3. The meeting is being broadcast live through Zoom teleconference.

PUBLIC COMMENT

- 1. Public comments are three minutes per agenda item.
- 2. The Board shall limit the total time for public comment for each agenda item to 20 minutes.
- 3. Please note that the Board offers the public the ability to comment during the meeting via Zoom and provide comments in person at the meeting location. If the Board experiences technical difficulties with Zoom, or the use of Zoom results in disruption of the meeting, the Board may decide to limit or not allow further comment via Zoom for the remainder of the meeting.
- 4. With Board consent, the Board President may increase or decrease the time allowed for public comment.
- 5. To make a public comment via Zoom teleconference, notify the board meeting assistant through the chatbox feature in Zoom (please include agenda item topic) or by using the raised hand feature in Zoom during the agenda item to be addressed. You will be identified by your Display Name in Zoom when called upon to speak.
- 6. To make a public comment in person, complete a public comment form indicating the item you would like to address and give it to the board meeting assistant.

EMAIL PUBLIC COMMENT

- 1. Public comments emailed to superintendent@galt.k12.ca.us 24 hours before the board meeting will be posted to the GJUESD website with the agenda.
- 2. Email public comment is limited to 450 words.

BOARD VOTE AND CONNECTIVITY

- 1. Each motion will be followed by a roll call vote for action items.
- 2. Should a board member attend the meeting remotely and lose connectivity by teleconference or phone, the meeting will be delayed five minutes.

REGULAR BOARD MEETINGS SHALL BE ADJOURNED BY 10:30 P.M.





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Board Meeting Agenda Item Information

Meeting Date:	December 20, 2023	Agenda Item: Reports
Presenter:	Lois Yount	Action Item: XX

LCAP GOAL 1

Engaging learners in PreK-8 through a focus on equity, access, and academic rigor with inclusive practices in various learning environments.

1. District Reading Assessments (DRA): Fall 2023

2. California School Dashboard: Fall 2023

LCAP GOAL 2

Promoting PreK-8 whole learner development through social and emotional learning opportunities in a variety of safe and supportive environments.

1. Valley Oaks Elementary New Classroom Building

OTHER REPORTS

- 1. California School Boards Association (CSBA) Annual Education Conference (AEC)
- School Calendars



LCAP GOAL 1

Engaging learners in PreK-8 through a focus on equity, access, and academic rigor with inclusive practices in a variety of learning environments.

1. District Reading Assessments (DRA): Fall 2023

Claudia Del Toro-Anguiano, Curriculum Director

2. California School Dashboard: Fall 2023

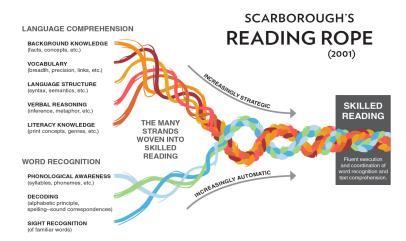
Claudia Del Toro-Anguiano, Curriculum Director

Report:

District Reading Assessments (DRA) End of First Trimester Results, Fall 2023

We use Scarborough's Reading Rope (2021) to guide our literacy work. <u>Language comprehension</u> is developed through our Benchmark (ELA) program. <u>Word recognition</u> is developed through our SIPPS program.

The District Reading Assessments (DRA) are foundational skills reading tests which includes phonological awareness, reading fluency and reading accuracy. The results assist with the identification of specific reading skills mastered as well as reading skills that may require additional analysis. *The DRA assesses the 'word recognition' portion of the reading rope.*



The table below indicates the percent of students in Grades K-3 who met/exceeded all end of the trimester reading benchmarks:

Fall 2023	Overall	Kinder	First	Second	Third
District	50%	63%	54%	41%	43%
Greer	38%	33%	42%	30%	47%
Lake Canyon	54%	100%	59%	36%	32%
Marengo Ranch	59%	75%	55%	54%	51%
River Oaks	51%	76%	46%	41%	49%
Valley Oaks	52%	55%	67%	51%	30%

The table below indicates the percent of students (cohorts) who met/exceeded all end of the trimester reading benchmarks in spring of 2023 <u>baseline</u>, current 2023 fall <u>status</u>, as well as the projected 2024 spring <u>target</u>.

LCAP Goal 1: DRA results to increase by 10% each year



District	Spring 2023 Baseline	Fall 2023 Status	Winter 2024 Progress	Spring 2024 Target
Kinder	73%	63%	TBD	73%
First	63%	54%	TBD	83%
Second	62%	41%	TBD	73%
Third	70%	43%	TBD	72%

~ Sites ~

Greer	Spring 2023 Baseline	Fall 2023 Status	Winter 2024 Progress	Spring 2024 Target
Kinder	65%	33%	TBD	43%
First	71%	42%	TBD	75%
Second	49%	30%	TBD	81%
Third	73%	47%	TBD	59%

Lake Canyon	Spring 2023 Baseline	Fall 2023 Status	Winter 2024 Progress	Spring 2024 Target
Kinder	89%	100%	TBD	100%
First	53%	59%	TBD	99%
Second	54%	36%	TBD	63%
Third	64%	32%	TBD	64%

Marengo Ranch	Spring 2023 Baseline	Fall 2023 Status	Winter 2024 Progress	Spring 2024 Target
Kinder	71%	75%	TBD	85%
First	78%	55%	TBD	81%
Second	69%	54%	TBD	88%
Third	79%	51%	TBD	79%

River Oaks	Spring 2023 Baseline	Fall 2023 Status	Winter 2024 Progress	Spring 2024 Target
Kinder	69%	76%	TBD	86%
First	50%	46%	TBD	79%
Second	66%	41%	TBD	60%
Third	69%	49%	TBD	76%

Valley Oaks	Spring 2023 Baseline	Fall 2023 Status	Winter 2024 Progress	Spring 2024 Target
Kinder	69%	55%	TBD	65%
First	88%	67%	TBD	79%
Second	74%	51%	TBD	98%
Third	66%	30%	TBD	84%

Board Meeting December 2023

Report:

California School Dashboard, Fall 2023



The California School Dashboard

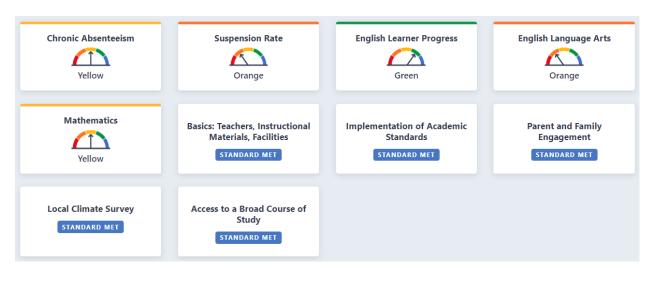
The California School Dashboard (Dashboard) provides families and educators with meaningful information on school and district progress so they can participate in decisions to improve student learning. The Dashboard goes beyond test scores alone to provide a more complete picture of how schools are meeting the needs of all students.

California's accountability system is based on multiple measures that assess how local educational agencies (LEAs) and schools are meeting the needs of their students. The 2023 Dashboard reflects a return of the accountability system with the reporting of Status (current year data), Change (the difference from prior year) and the performance level (colors).

There are five performance levels (colors) with red being the lowest performance level to blue being the highest. There are various combinations that result in a performance level/ color. Each indicator has its own 5x5 table.

	Level	Declined Significantly	Declined	Maintained	Increased	Increased Significantly
	Very High Green High Green		Green	Blue	Blue	Blue
			Green	Green	Green	Blue
	Medium	Yellow	Yellow	Yellow	Green	Green
	Low Orange Very Low Red		Orange	Orange	Yellow	Yellow
			Red	Red	Orange	Orange

District At A Glance:



District Academic Performance

English Language Arts

Orange

9.8 points below standard

Maintained 0.4 Points

Mathematics

32.6 points below standard

Yellow

Increased 7.3 Points ⊕

English Learner Progress



Green

54.1% making progress

Increased 3.1% ⊕

District Academic Engagement

Chronic Absenteeism



28.7% chronically absent

Declined 17.6% **⊕**

District Conditions & Climate

Suspension Rate



Orange

3.5% suspended at least one day

Increased 1.9% ⊕

Schools At A Glance:

	English Language Arts	Mathematics	English Learner Progress	Chronic Absenteeism	Suspensions
Lake Canyon	+	+	+	+	
Marengo Ranch		+	+	+	+
River Oaks	+	+	+	+	
Valley Oaks		+	+	+	
Greer		+		+	
McCaffrey				+	

⁺ Indicates positive trend



LCAP GOAL 2

Promoting PreK-8 whole learner development through social and emotional learning opportunities in a variety of safe and supportive environments.

1. Valley Oaks Elementary New Classroom Building

Lois Yount, Superintendent



OTHER REPORTS

- 1. California School Boards Association (CSBA) Annual Education Conference (AEC)

 Lois Yount, Superintendent
- 2. School Calendars
 School Principals

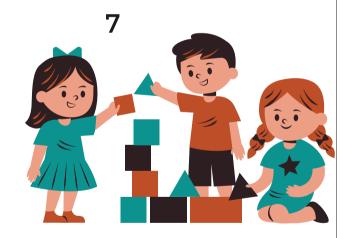
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2024

SUN	MON	TUE	WED	THU	FRI	SAT
	1	2	3	4	5	6
7	BACK TO SCHOOL PLAYGROUP	9 PLAYGROUP	10	11	PAC MEETING @ 8:15	13
14	MLK JR DAY	16 PLAYGROUP	17	18	19	20
21	PLAYGROUP	PLAYGROUP TAKE AWAY TUESDAY	24	25	26	27
28	DRA WINDOW OPEN PLAYGROUP	30 DLI PD PLAYGROUP	31 5TH WEDNESDAY			

FAIRSITE
ELEMENTARY AND
EARLY LEARNING
CENTER

902 CAROLINE ST. GALT, CA 95632 (209) 745-2506



LAURA MARQUEZ PRINCIPAL

Lake Canyon Board Calendar January 2024

Sun	Mon	Tue	Wed	Thu	Fri	Sat	
	1 Vajoy Winter Break	2	3	4	5	6	
		NO SC		UDENTS RE RY 8, 2024			
7	8 School Resumes	9	10	11	12	13	
	WELCOME BACK!!			House Meeting 1:55	Family Bingo Night Parent Co-op 6:00 PM		
					Kinder Dismissal 1:00		
14	15	16	17	18	19	20	
	No School Martin Luther King Jr. Day	District Admin Walk-Thru 8:15	GJUESD Board Meeting 7:00 PM		Winning House Event 1:00 - Multi		
		MTSS			Shelter in Place Drill 2:20		
21	22	23	24	25	26	27	
	ELAC Meeting	Take Away	Leadership	House Meeting			
	8:05 - BFLC	Tuesday 3:00	Committee 2:40	1:55	Kinder Dismissal 1:00		
	MAP Testing Grades 1 - 6						
28	29 4th Grade to Nimbus	30	31		2.40	279	
	Fish Hatchery	House Committee 2:40 Conference Rm	5th Wednesday		¥		
	MAP T	esting Grade	s 1 - 6		/	Oraco Oraco	



January 2024 Board Calendar– What's happening this month at Marengo Ranch?

	Sun	Mon	TUE	WED	Тни	Fri	SAT
Important		1	2	3	4	5	6
Reminders		***	**** W	inter Br	eak ***	<***	
Facilities Use info:	7	8	9 Negotiations	10 Crazy Hair Day	11 PTKC meeting	12 Kinder 1pm	13
Monday's— G Town Hoops 6:30 pm				Jennifer @ LC in AM	@2:45	dismissal	
Tues-Thurs	14	15	16	17	18	19	20
Parks & Rec		MLK DAY	ELD	Board Meeting	Admin Meeting		
B-BALL 6:15pm		NO SCHOOL		COLLEGE DAY			
	21	22	23	24	25	26	27
		Map window opens	Take Away Tuesday		Emergency drill	Morning Sing	Pancake Breakfast
		оренз	Tuesday	COLLEGE DAY	uiiii	Kinder 1pm dismissal	breaktast
	28	29	30	31			
		DRA window opens SSC Meeting	Yard Meeting @ 8:15 Leadership	5th Wednesday			
		330 Weeting	@2:50	COLLEGE DAY			



January 2024



McCaffrey Middle School

Sun	Mon	Tue	Wed	Thu	Fri	Sat
Sports: 7th Grade Bas Girls Indoor S	I ketball - Jan 8 - Feb 15 occer - Jan 8 - Feb 25	No Scho	ool - Winter	⁴ Break	5	6
7	8 Club Live - Library During Lunches	9 GEFA Negotiations at DO Environmental Club 3:15pm	10	11	12 504 Meetings	13
14	No School ***** MARTIN LUTHER KING JR. DAY	16 Lockdown Drill #2 MTSS Conference	EVIBE Both Grades Fentanyl Assembly Board Meeting @ 7pm	18 District Admin Mtg	AVID Winter Night 3:30pm	20
21	22 Club Live - Library During Lunches	23 Take Away Tuesdays	24 High School Shadow Day Environmental Club to CRP - 12pm	25 GEFA Communications at DO	26	27
28	29 Club Live - Library During Lunches	30	GHSD in BFLC for Parent Online Registration Assistance for High School - 3pm	Winter M.	AP Testing Window - Ja	nn 22 – Feb 9



River Oaks Elementary January 2024

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1	2	Winter Break	4	5	6
			Winter Break			
7	8	9	10	Principal's Lunch Bunch	12	13
14	15 Martin Jr. Day No School	16	Board Meeting 7:00	18 GEFA/CSEA	19	20
21	22	23	24	25 Trait Treat Celebration 5th To Staten Island Emergency Drill(F)	26 Sth to Staten Island Friday Sing-Snow Day Family Bingo 6:00 Bingo	27
28	29 ELAC Mtg. 8:30 Staff Meeting 2:45	30 PTA Meeting	31			



VALLEY OAKS ELEMENTARY JANUARY 2024

D	avi	d ľ	Ve	elsc	n

Principal

Leah Wheeler

Assistant Principal

Valley Oaks Elementary School

21 C Street

Galt, CA 95632

Phone: (209) 745-1564

Fax: (209) 744-4565

District Office

1018 C Street, Suite 210

Galt, CA 95632

Phone: (209) 744-4545

Monday	Tuesday	Wednesday	Thursday	Friday
1	2	3	4	5
No school – Winter Bre	eak			
			PTO Mtg. @ 2:45	
8	9	10	11	12
				50% 2 nd Tri. AR Deadline
15 No School – Martin Luther King, Jr Day	16 50% 2nd Tri. AR Celebration	17 Board of Education Mtg. @ 7:00pm	18	19
22	23	24	25	26
MAP Window open				
SSC Mtg. @ 3:00pm			Family Math Night @6:00pm	Friday Sing @ 8:15am Kinder Dismissed @ 1:00pm
29	30	31		
MAP Window open				

Vernon E. Greer Elementary January 2024





Notes	Monday	Tuesday	Wednesday	Thursday	Friday
National Days 2023	l No School Winter Break CAA Science Open 5th	2 No School Winter Break	3 No School Winter Break	4 No School Winter Break	5 No School Winter Break
	8 2:45 Mandatory Epi Pen and Seizure Training - Room 3	9	10	11 3:00 GPE Meeting	12 50% AR Due 3:30 DAC Meeting 5:00 DELAC Meeting
	15 No School Legal Holiday	16 3:00 SEL Team Meeting 3:00 Attendance Team Meeting	17 Nov, Dec, Jan Staff Bdays Potluck 7:00 Board Meeting	18 10:00-2:00 Admin Meeting GEFA Character Counts Bradley 12:15 Pennino 1:00 Wilson 1:45	19
	22 MAP Window Open *2nd graders with 190+ in reading and 200+ in math take the 2-5 test.	23 3:15-4:15 Take Away Tuesday Room 3 - Dunkel Using 3:15-4:15 for Takeaway Tuesday	24 LS Referrals DUE	25 1:30 English Language Advisory Committee 3:00 School Site Council	26 SARB Meeting Character Counts Seagraves 1:10 Siewert 1:50
	29 8:00-9:00 YS Training K-6 DRA Window Open GATE Window Open	30	31 8:00-1:00 LS Meetings 5th Wednesday 3rd GATE Window Open	1 2:00 Evacuation Drill 3:00 GPE Meeting	2



1018 C Street, Suite 210, Galt, CA 95632 209-744 4545 * 209-744-4553 fax

Board Meeting Agenda Item Information

Meeting Date:	December 20, 2023	Agenda Item: Board Discussion
Presenter:	Lois Yount	Action Item: XX
		,
1 Hyhr	id In-Person and Zoom Board of Educati	on Meetings
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1018 C Street, Suite 210, Galt, CA 95632 209-744 4545 * 209-744-4553 fax

Board Meeting Agenda Item Information

Meeting Date:	December 20, 2023	Agenda Item: 232.446 Board Consideration of Approval of Consent Calendar
Presenter:	Lois Yount	Action Item: XX Information Item:

- a. Approval of the Agenda
- b. Minutes
 - November 15, 2023
- c. Payment of Warrants
 - Vendor Warrants: 24449858-24449951; 24450925-24450940; 24452839-24452917, 24454458-24454539
 - Payroll Warrants: 11/09/23, 11/13/23, 11/30/23, 12/08/23
- d. Personnel
 - Resignations/Retirements
 - Leave of Absence Requests
 - New Hires/Reclassifications
- e. Donations

Galt Joint Union Elementary School District Board of Education Minutes

Regular Board Meeting November 15, 2023

Galt City Hall Chamber 380 Civic Drive, Galt, CA 95632

Zoom Webinar ID: 83493758048

Board Member Administrators David Nelson Wesley Cagle Lois Yount Traci Skinner Claudia Del Toro-Anguiano Jennifer Porter Casey Raboy Kuljeet Nijjar Laura Papineau Alejandra Garibay Annette Kunze Tina Homdus Katherine Harper Stephanie Simonich Carlos Castillo Laura Marquez via Zoom

- A. 6:00 p.m. Closed Session Location: Galt City Hall Conference Room
- B. Wesley Cagle called the Closed Session to order at 6:00 p.m. to discuss the following items:
 - CONFERENCE WITH LABOR NEGOTIATOR, Government Code §54957.6
 Agency Negotiator: Lois Yount, Claudia Del Toro-Anguiano, Kuljeet Nijjar, Alejandra Garibay
 - Employee Agency: (GEFA) Galt Elementary Faculty Association
 - Employee Agency: (CSEA) California School Employee Association
 - Non-Represented Employees
 - 2. PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE §54957
- C. Closed Session adjourned at 7:05 p.m. Wesley Cagle announced no action was taken in closed session followed by the flag salute. Open Session began at 7:10 p.m.

The Presentations and recognitions were presented before the Board Meeting Protocol.

- D. Lois Yount, Superintendent, shared the Board Meeting Protocol.
- E. Presentations & Recognitions
 - 1. Marengo Ranch Elementary Band Students
- **F. Public Comments** for topics not on the agenda There were no public comments.
- G. Reports

LCAP GOAL 1

Engaging learners in PreK-8 through a focus on equity, access, and academic rigor with inclusive practices in various learning environments.

1. Acceleration Blocks

Claudia Del Toro-Anguiano, Curriculum Director, reported acceleration blocks take place after school. So far, it has been an 8-session cycle that students participate in 1 hour each day. The number of sessions provided and the number of students that participated was provided by grade level. The strongest focus area is in multiplication fluency with 38 rotations involving 276 students.

Ms. Del Toro-Anguiano said the whole intent of the acceleration blocks is to provide targeted instruction in very specific areas based on students' needs.

Tina Homdus, Principal said a key point of acceleration blocks is not just the content, but the engagement, attendance, and connectedness to school.

2. Measures of Academic Progress (MAP)

Claudia Del Toro-Anguiano, Curriculum Director, reported MAP is administered to all students in grades first through eighth grade in the fall. She indicated the District LCAP goal is to increase test scores by 5% from winter 2023 to winter 2024. We cannot look at grade levels in student groups by identifying winter-to-winter scores. And this is important because each group starts at a different place. So, if we measure the growth of a cohort, we're better able to gauge the growth for that same group of students over time. She highlighted the area of reading. In first grade, 30% of the children reached the sixtieth percentile on MAP. The sixtieth percentile appears to be the percentile that can best determine if the children are at grade level. She shared the results of student groups and teacher efforts to accelerate learning and indicated the District is seeing progress.

Carlos Castillo, Middle School Principal, stated that when looking at the data, we look at what we can focus on in the two years they are in middle school and set goals. He indicated that students are celebrated when moving from one level to another and showing growth. Mr. Carlos said teachers are working hard on common assessments and providing targeted intervention between classrooms.

3. California Smarter Balance Assessment Consortium (SBAC) and Chronic Absenteeism State Release

Lois Yount reported the SBAC data is now available to the public. She highlighted how GJUESD performed on these state tests and indicated that GJUESD students outperformed the state average in English language arts and math. She shared the percentage of students meeting or exceeding state standards and indicated almost all school sites saw growth in math. Ms. Yount said the CA Dashboard report will be brought to the December or January meeting. The Dashboard provides parents and educators with meaningful information on these assessments.

Annette Kunze, Board Member, stated that some of the data is worrisome because people may decide whether to put their children into public school based on the data. She said the District is improving and doing better, but this is what the State of California looks like, what we're doing for children. This does not take away from the individual efforts of teachers.

Claudia Del Toro-Anguiano said the task for administrators is to interpret the data and continue the work toward meaningful progress. The more we collaborate the better we can address

students needs. She indicated sometimes it takes a little while to identify and if we can't identify it properly, how can we target it appropriately?

Lois Yount said teachers have voluntarily attended a lot of training over the last couple of years, including a week-long training this summer for building thinking classrooms, math labs after school and there's a large percentage of our teachers that are wanting to learn new math strategies.

Kuljeet Nijjar, Educational Services Director, reported all school districts are grappling with chronic absenteeism is statewide and nationwide. However, there are some positive trends. This year GJUESD launched a campaign called Attend Today, Achieve Tomorrow! She said chronic absenteeism is students that are absent for 10% or more of the instructional days they were enrolled to attend. The absenteeism rate is monitored at least monthly so the District can identify students who are at risk of being chronically absent by the end of the school year. This year the chronic absenteeism rate dropped a significant 28.5%. Ms. Kuljeet shared attendance rates for 2022-2023, 2021-2022, and the two years subsequent to the COVID-19 pandemic. She indicated that while the District has increased attendance and or decreased the absenteeism rate, there is a vast difference between pre-pandemic and post pandemic.

Ms. Kuljeet acknowledged the GJUESD is identified for Differentiated Assistance for Students with Disabilities for chronic absenteeism following the release of the 2022 California School Dashboard. This population's absenteeism rate has decreased from 53.9% to 35.9%. She indicated this is a testament to school site administrator teams.

Ms. Kuljeet said barriers to attendance include social/emotional, behavioral, health, transportation, higher rates in kindergarten. She indicated these are barriers that we want to help families overcome versus being punitive. The District has developed and implemented attendance teams at every school site that includes administrators, social workers/counselors, office staff and parents. The teams are working to create districtwide consistencies to address attendance issues. She said administration is focusing on positive learning environments, engagement, relationships, and giving staff the tools they need address barriers to attendance.

LCAP GOAL 2

Promoting PreK-8 whole learner development through social and emotional learning opportunities in a variety of safe and supportive environments.

1. Transportation Services

Alejandra Garibay, Chief Business Officer, reported. She said the transportation services department provides safe and timely transportation services to the Galt Joint Union High School District and the Galt Joint Union Elementary School District. The team comprises bus drivers, mechanics, trainers, office staff and bus monitors. She indicated there is a current bus driver staffing shortage that is affecting districts across the state.

Ms. Garibay shared information related to the following:

- Bus Routes
- Annual Mileage
- Transportation History
- Traversa Student Transportation Software Implementation
- Electric Bus Project

- In-service and Staff Meeting Schedules
- Safe Bus Operations for Upcoming Winter Weather
- Fire Extinguisher Training

OTHER REPORTS

1. City And Schools Together (CAST)

Lois Yount reported the last CAST meeting was held on November 13, 2023 with trustees Casey Raboy and Katherine Harper attending. She provided a summary.

The Galt Joint Union High School District (GJUHSD) is in the process of reviewing its graduation requirements. Currently, they have more credit requirements than other high schools. They also recently held an Arrive Alive presentation for students and families to raise awareness about fentanyl use and shared the increased need for mental health counseling services.

The City of Galt received a hiring grant of \$125,000 to be spent over three years. The grant specifically helps the City pay their portion of a third School Resource Officer (SRO). The City is also considering additional mobile cameras within the city limits.

On November 20, 2023 council meeting there will be a report on commercial cannabis. At their December meeting they will provide a Walker Park update.

The City also shared 163 residential permits have been pulled to date which is an increase from last year. The Liberty Ranch project is graded for 700 lots. The project has space for 1400 homes. However, there is no home developer yet.

2. School Calendars

School Administrators shared events from their December school calendars.

H. Routine Matters/New Business

232.435 Casey Raboy made a motion to approve the Consent Calendar, seconded by Annette Kunze. The motion carried unanimously.

Consent Calendar

- a. Approval of the Agenda
- b. Minutes
 - October 18, 2023
- c. Payment of Warrants

Vendor Warrants: 2443842-24443913; 24445035-24445105; 24447258-24447350

Payroll Warrants: 10/31/23

d. Personnel

Resignations/Retirees			
Name	Position	Effective Date	Site

DeRouen, Katie	Instructio	nal Assistant	1	.0/20/23		Valley Oaks
Navarro, Rosalba	Instructio Special Ed	nal Assistant, Iucation	1	10/31/23		Vernon E. Greer
Usher, Claire	Yard Supe	ervisor	1	.0/16/23		River Oaks
Leave of Absence Req	uests					
Name	Position			Effect Dat		Site
Castillo, Carlos	Principal			10/25	/23	McCaffrey Middle
Debastiani, Janine	Instructio Special Ed	nal Assistant, Iucation		10/30	/23	Fairsite
Keane, Char	BFLC Tech	nnician		10/30	/23	Vernon E. Greer
Nelson, Heather	Teacher			10/30	/23	McCaffrey Middle
Purcell, Jillian	Instructio Special Ed	nal Assistant, Iucation		11/6/	/23	Valley Oaks
Romero, Rachelle	Health As	sistant 2		10/2/	′23	Valley Oaks
New Hires/Reclassific	ations/Sta	tus Changes				
Name		Position	on		Site	
Anaya, Jonathan		Bilingual Offic	ce Assis	stant F		River Oaks
Buonauro, Maricel		Classified Sub	d Substitute			N/A
Chavez, Christina		Yard Supervisor		McC	affrey Middle	
Doty, Ursula		Certificated Substitute		N/A		
Fontana, Christopher		Classified Substitute		N/A		
Gonzalez-Martinez, Ar	merica	Registered Behavior Technician		District Office		
Harrison, Haylee		Yard Supervisor		McCaffrey Middle		
Herrera Vaca, Clarisa		Bilingual Office Assistant		٧	Valley Oaks	
Madrigal, Guadalupe		Food & Nutrition Assistant 1		Vernon E. Greer		
Martinez-Ferguson, A	driana	Food & Nutrition Assistant 1		. Lake Canyon		
Rodriguez Martinez, Miriam		Instructional Assistant		Lake Canyon		
Teixeira, Paul		Classified Substitute			N/A	
Torres, Maria (Status Change)		Instructional Assistant, Special Education		Ver	non E. Greer	
Usher, John		Yard Supervisor		River Oaks		
Wilmoth, Sherri		Instructional Assistant, Special Education		Ver	non E. Greer	

e. Donations

232.436 Consent Calendar (Continued) – Items Removed for Later Consideration

CC items removed

232.437	Katherine Harper made a motion to approve Resolution No. 9: Authorizing the Filing of Documents Under the State School Facility Program and Establishing District Representative(s), seconded by Casey Raboy. The motion carried unanimously.	Res. 9 SSFP Dist Rep
232.438	Traci Skinner made a motion to approve the Memorandum Of Understanding (MOU) Between the California School Employees Association and its Galt Chapter #362 (CSEA) and the GJUESD Pertaining to the Creation of the Speech-Language Pathology Assistant (SLPA) Position, seconded by Casey Raboy. The motion carried unanimously.	MOU CSEA SLPA
232.439	The Board of Trustees shared a Public Notice/Sunshine (Proposal) from the California School Employees Association (CSEA) and its Galt Elementary Chapter #362 to the GJUESD for 2023-24: • Article IX Leaves • Article XVIII Professional Growth Program • Article XIX Fringe Benefits • Article XX Wages	CSEA PUBLIC NOTICE
232.440	Traci Skinner made a motion to Establish December 20, 2023 at 7:00 p.m. at the Galt City Hall Chamber as the Galt Joint Union Elementary School District Board of Education Annual Organizational Meeting and Regular Monthly Meeting per Education Code §35143, seconded by Katherine Harper. The motion carried unanimously.	Annual Org Mtg Date
232.441	A First Reading of the following Board Policies (BP) and Administrative Regulations (AR) was held: 1. BP 0410 – Nondiscrimination in District Programs and Activities 2. BP 1160 – Political Process 3. BP/AR 1312.2 – Complaints Concerning Instructional Materials 4. BP/AR 1312.3 Uniform Complaint Procedures 5. AR 1312.4 – Williams Uniform Complaint Procedures 6. BP/AR 1330 Use of School Facilities 7. BP/AR 3311 – Bids 8. BP 3312 – Contracts 9. BP 3460 – Financial Reports and Accountability 10. AR 3541 Transportation Routes and Services 11. BP/AR 3551 – Food Service Operations/Cafeteria Fund 12. BP 4151/4251/4351 – Employee Compensation 13. AR 4217.3 – Layoff/Rehire 14. BP 5131.9 – Academic Honesty 15. BP 5145.3 – Nondiscrimination/Harassment 16. BP/AR 6143 – Courses of Study	FIRST READING

17. BP 6154 – Homework/Makeup Work

21. BP 6162.5 – Student Assessment 22. BP 6163.1 – Library Media Centers

18. AR 6154 – Homework/Makeup Work – Rescind

20. BP 6161.11 – Supplementary Instructional Materials

19. BP/AR 6161.1 – Selection and Evaluation of Instructional Materials

23. BB 9124 – Attorney

Annette Kunze, Board Member, stated that when Assembly Bill 1078 was first introduced, she brought it forward to the Board because of its potential impact on school districts. Generally speaking, local school Boards have broad powers over local decisions. She is not sure the public realized how this particular bill took away that decision making authority from school Boards. She encouraged the Board and the public to look at the changes because it took away a lot of local authority.

Ms. Kunze added that the provisions in the law run up against other protections for children that the courts will need to clarify in the end. The democrat supermajority in California passed this without a lot of questions that may have been asked in a different type of forum. Ms. Kunze suggested the Board implement a mindful, intentional approach to these changes in order to make sure they are protecting students and the school district.

I. Public Comments for topics not on the agenda

Public comment is limited to three minutes or less, pending Board President's approval.

- J. Pending Agenda Items
 - 1. Acceleration Blocks
- **K.** Adjournment 8:45 p.m.

 Clerk



CONSENT CALENDAR

Human Resources

Recommend approval of the following:

Resignations/Retirees			
Name	Position	Effective Date	Site
Baroni, Tammara	Bus Driver	12/21/23	Transportation
Beckworth, Diana	Instructional Assistant, Special Education	11/17/23	River Oaks
Begley, Lynette	Bus Driver	12/21/23	Transportation
Fry, Sabrena (Retirement 22 Years)	Health Assistant II	1/31/24	McCaffrey Middle
Garcia, Sandy	Bilingual Office Assistant, Special Programs	11/30/23	Fairsite
Odell, Yvette (Retirement 27 years)	Secretary II	12/21/23	Fairsite
Sulamo, Jessalyn	Instructional Assistant, Special Education	12/21/23	Fairsite
Taylor, Cheryl	Yard Supervisor	12/1/23	McCaffrey Middle
Torres, Jodi	Yard Supervisor	12/21/23	Transportation

Leave of Absence Requests			
Name	Position	Effective Date	Site
Blake, Lauren	Instructional Assistant, Special Education	11/27/23	Valley Oaks
Delgado, Helen	Yard Supervisor	11/15/23	McCaffrey Middle
Diaz, Maria	Bilingual Instructional Assistant	1/8/24	Valley Oaks
Rose-Dorward, Holly	Teacher	1/8/24	Vernon E. Greer
Scherrer, Tianna	Instructional Assistant	12/4/23	Marengo Ranch

New Hires/Reclassifications/	lew Hires/Reclassifications/Status Changes							
Name	Position	Site						
Amer, Sabiha	Yard Supervisor	Vernon E. Greer						
Arriola, Francesca	Classified Substitute	N/A						
Baysinger, Deborah	Bus Trainee - Temporary	Transportation						
Cook, Janet	Certificated Substitute	N/A						
Dareing, Audra	Classified Substitute	N/A						
Evans, Heidi	Certificated Substirtute	N/A						
Jimenez Duran, Griselda	Classified Substitute	N/A						
Kattenhorn, Jeremy	Classified Substitute	N/A						
Rocha, Andraya	Preschool Instructional Assistant	Fairsite						
Tone, Maria	Certificated Substitute	N/A						
Torres, Zabrina	Certificated Substitute	N/A						



CONSENT CALENDAR

Donations

e. Lake Canyon Elementary

Lowe's of Elk Grove donated plants, a shed, landscaping materials and a chicken coop valued at \$2,500.00 to update the Kindergarten yard



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Board Meeting Agenda Item Information

Meeting Date:	December 20, 2023	Agenda Item: 232.447 Consent Calendar (continued)- Items Removed For Later Consideration
Presenter:	Lois Yount	Action Item: XX Information Item:
The Board was calendar.	vill have the opportunity to address a	any items that are moved from the consent

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Board Meeting Agenda Item Information

Meeting Date:	December 20, 2023	Agenda Item: 232.448 Board Consideration of Approval of 2024- 2025 School Calendar
Presenter:	Alejandra Garibay	Action Item: XX Information Item:
year has b union mei	een drafted for your review. The mbership.	tion with CSEA, a calendar for the 2024-25 school tentative calendar has been approved by GEFA
Board app	oroval is recommended. Fiscal Imp	pact: None

2024/25 School Calendar- Option B-DRAFT

	August 2024											
Su	Мо	Mo Tu We Th Fr										
		2	3									
4	5	6	7	8	9	10						
11	12	13	14	15	16	17						
18	19	20	21	22	23	24						
25	26	27	28	29	30	31						
						17						

	September 2024											
Su	Мо	Tu	We	Th	Fr	Sa						
1	2	3	4	5	6	7						
8	9	10	11	12	13	14						
15	16	17	18	19	20	21						
22	23	24	25	26	27	28						
29	29 30											
						20						

October 2024											
Su	Мо	Tu	We	Th	Fr	Sa					
		1	2	3	4	5					
6	7	8	9	10	11	12					
13	14	15	16	17	18	19					
20	21	22	23	24	25	26					
27	28	29	30	31							
						21					

	November 2024										
Su	Мо	Tu	We	Th	Fr	Sa					
					1	2					
3	4	5	6	7	8	9	Tri 1 Days				
10	11	12	13	14	15	16	64				
17	18	19	20	21	22	23					
24	25	26	27	28	29	30					
						15					

	December 2024										
Su	Мо	Tu	We	Th	Fr	Sa					
1	2	3	4	5	6	7					
8	9	10	11	12	13	14					
15	16	17	18	19	20	21					
22	23	24	25	26	27	28					
29	29 30 31										
						15					

	January 2025										
Su	Мо	Tu	We	Th	Fr	Sa					
			1	2	3	4					
5	6	7	8	9	10	11					
12	13	14	15	16	17	18					
19	20	21	22	23	24	25					
26	26 27 28 29 30 31										
						19					

February 2025										
Su	Mo Tu We Th Fr									
						1				
2	3	4	5	6	7	8				
9	10	11	12	13	14	15				
16	17	18	19	20	21	22				
23	23 24 25 26 27 28									
						14				

	March 2025											
Su	Мо	Tu	We	Th	Fr	Sa						
						1						
2	3	4	5	6	7	8						
9	10	11	12	13	14	15						
16	17	18	19	20	21	22	Tri 2 Days					
23	24	25	26	27	28	29	57					
30	31					19						

	April 2025											
Su	Мо	Tu	We	Th	Fr	Sa						
		1	2	3	4	5						
6	7	8	9	10	11	12						
13	14	15	16	17	18	19						
20	21	22	23	24	25	26						
27	27 28 29 30											
						16						

	May 2025 Su Mo Tu We Th Fr Sa									
	1 2									
	4	9	10							
	11	12	13	14	15 22	16 23	17 24			
	18	19	20	20 21						
	25	25 26 27 28 29 30								

	June 2025								
Su	Sa								
1	2	<u>3</u>	4	5	6	7			
8	9	10	11	12	13	14			
15	16	17	18	19	20	21			
22	23	24	25	26	27	28			
29	30								
						3			

Su	July 2025 Su Mo Tu We Th Fr Sa								
		1	2	3	4	5			
6	7	8	9	10	11	12			
13	14	15	16	17	18	19			
20	21	22	23	24	25	26	Tri 2 Days		
27	28	29	30	31			59		

180

Total Instructional Days

Total Tri Days Total Instructional Days 64 57 59 = 180

This calender closely align with the High School

Professional Development NW Non Work Day

ET End Trimester

Underline and bold HS First Day/Last Day

HOL Holiday

FLD First Day and Last Day of School PC Parent Conferences/Academic Progress

Data provided 'as is' without warranty

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Board Meeting Agenda Item Information

Meeting Date:	December 20, 2023	Agenda Item: 232.449 Board Consideration of Approval of Variable Term Waiver for Newly Hired Educator
Presenter:	Claudia Del Toro-Anguiano	Action Item: XX Information Item:

Beginning in March 2023, teaching vacancies for the 2023-24 school year were posted on various job vacancy platforms to fill all necessary certificated positions with fully credentialed and qualified staff.

Due to a lack of qualified, fully credentialed applicants, GJUESD is requesting approval to submit an application for a Variable Term Waiver on behalf of the following staff member to the California Commission on Teacher Credentialing:

Teacher Name	FTE	Assignment	Location	Dates
Ratcliff, Lisa	1.0 FTE	Single Subject- Mathematics	McCaffrey Middle School	12/20/23 to 6/7/24

Board approval is recommended.

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Board Meeting Agenda Item Information

Meeting Date:	December 20, 2023	Agenda Item: 232.450 Board Consideration of Approval of 2023-24 First Interim Report
Presenter:	Alejandra Garibay	Action Item: XX Information Item:

This is the First Interim Report for the 2023-24 school year. This report includes changes in revenue and expenditures since the Adopted Budget was approved in June.

Revenue Increases:

- LCFF \$213,974
- Proposition 28 Arts and Music in Schools \$545,791
- Universal Pre-Kindergarten Planning & Implementation Grant \$213,862

Expenditure Increases:

- Certificated and Classified Salary and Benefits
- Supplies and Services

Summary of Assumptions:

• Average Daily Attendance (ADA) is reported for the current year and is FUNDED on the greater of the current, prior year or an average of the prior 3 years ADA.

The Governor's proposed budget for 2024-25 will be released in January 2024. The Second Interim Report will be presented to the Board by March 2024.

Board approval is recommended.



First Interim 2023-24

December 2023 Alejandra Garibay, Chief Business Official

Formative Budget Process

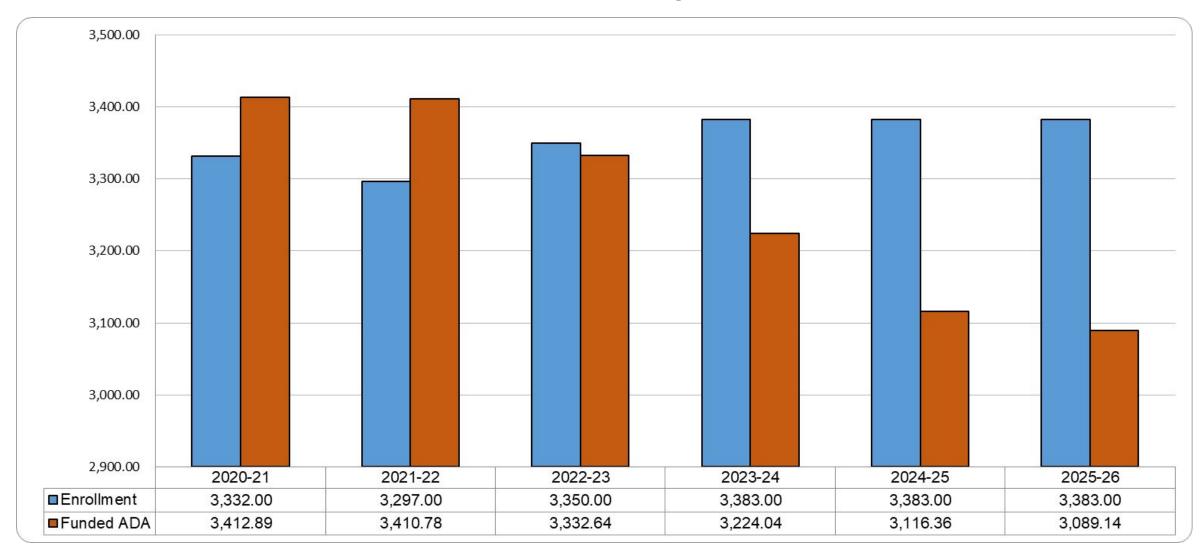
- Unaudited Actuals
- First Interim: Reporting period from July 1-October 31, 2023
- Second Interim
- June Adopted Budget

Cost Of Living Adjustment (COLA)

Year	Increase
2023-2024	8.22%
2024-2025	2.00%
2025-2026	3.29%

[~] It is important to note, that the COLA is designed simply to account for increased or inflated costs, and does not provide an increase in real spending capacity. Currently the 2024-25 COLA is projected to go from 3.94% to 2%.

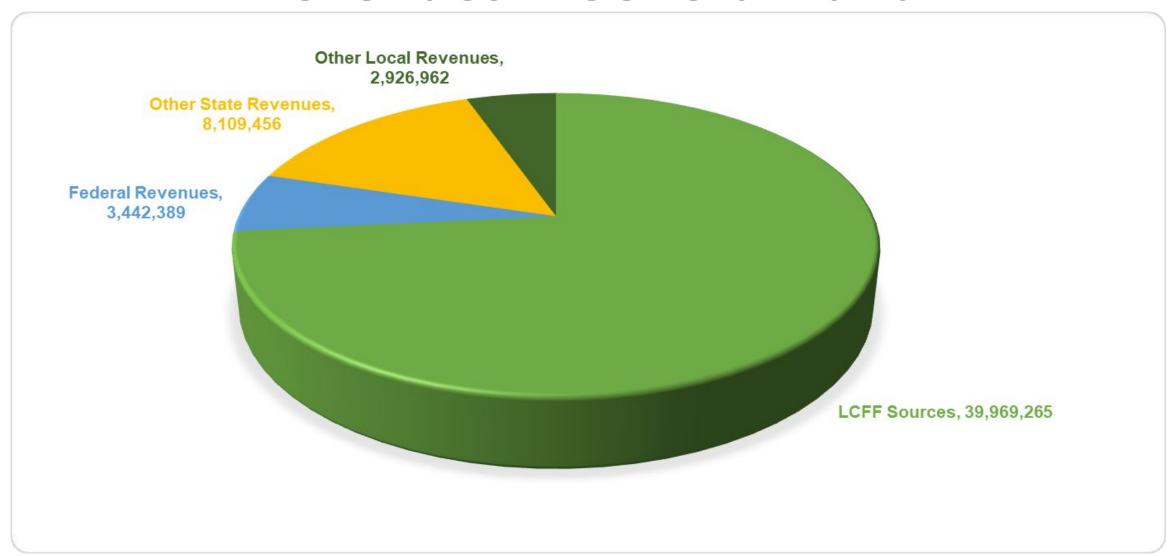
District Enrollment/Funded ADA



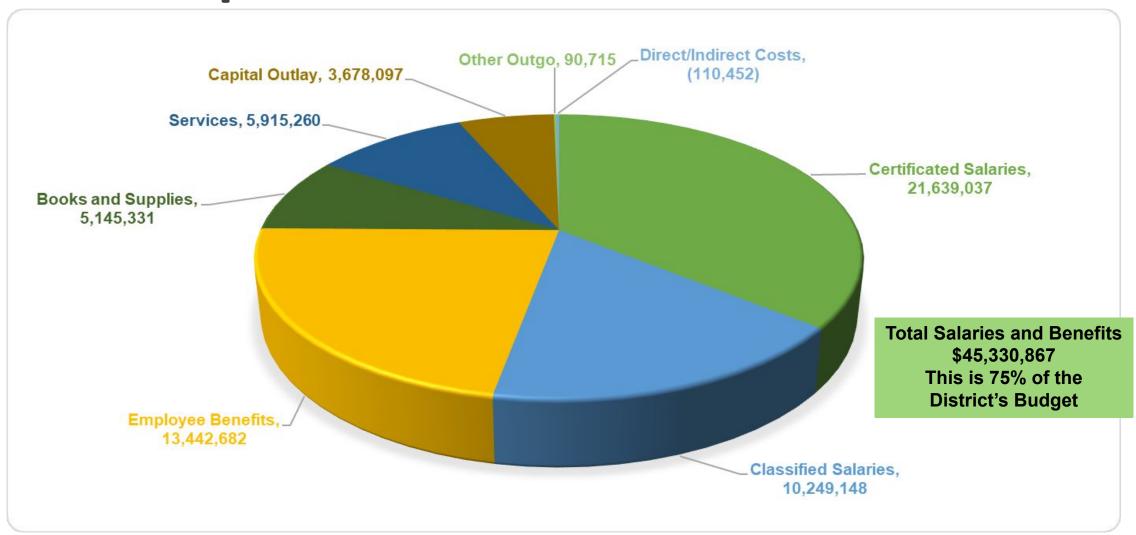
Pension Rates



Revenues – General Fund



Expenditures – General Fund



Unrestricted Reserve Levels

(Combined total of Committed/Assigned/Unassigned)

Year	Reserve
2023-2024	17.85%
2024-2025	14.15%
2025-2026	12.76%

First Interim Summary 2023-24

- > COLA 8.22% in 23-24
- > PERS increase of 1.31% in 23-24
- ➤ LCFF revenue is based on Funded ADA of 3,224.04
- > \$100,000 James B. McClatchy DLI Program at Fairsite funding ends at the end of the fiscal year June 30, 2024.
- > Proposition 28: The Arts & Music in School (AMS) for GJUESD allocation is \$545,791.
- > Bureau of Land Management Grant awarded for Cosumnes River Preserve for \$308,000 over a 4 year period.
- ➤ Unduplicated Pupil Percentage increased to 61.14% in 23-24

Economic Outlook

- Legislative Analyst Office reports a \$26 billion decrease in tax receipts for 2022 compared to the 2023 Budget Act estimate.
- State revenue drop leads to significant downward adjustment of approximately \$68 billion budget deficit in the coming year. The big questions is to whether to leave the prior year minimum guarantee at the June 2023 level of \$107.4 billion or take action to align the state's spending obligation to K-12 Schools to the lower state revenues.
- Depending on how the state handles the shortfall will directly impact GJUESD and their ability to maintain educational programs and services for students.
- Prop 98 for 23-24 is already carrying a deficit associated with the 8.22% COLA, for which the state used nearly \$2 billion in one-time to fund.
- COLA is projected to be as low 1% in 2024-25; smaller COLA would mean for GJUESD to begin reviewing our current budgets in order to meet our yearly spending obligations for our multi-year projections and maintain a 9% reserve.
- How is it that COLA is projected to be only 1% when prices are still high?
 - The answer is simply because COLA is a rate of change from one year to the next, irrespective of how high (or low) prices are. It measures how much prices change rather than how much things cost. So, yes, the cost index for the goods and services governments consume remains relatively high, but due to slowing inflation and a slowing economy, the year-over-year change is leveling out.

Final Synopsis of First Interim 2023-24

- ➤ Galt Joint Union Elementary School District has met all of its financial obligations with the support of one-time federal funds, state funds and the increase of COLA for 2023-24.
- > The district continues to monitor enrollment and ADA.
- > Negotiations for 2023-24 remain unsettled.
- Ensuring safe and secure learning environments continue to be priority for our schools. This involves investments in the math adoption curriculum, security measures, facilities, and upgrades to ensure that students and staff can learn and work in a safe and supportive environment.



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To: Board of Trustees

Date: December 20, 2023

RE: 2023-24 First Interim Report

Attached is the 2023-24 First Interim Report containing a Positive Certification which indicates that based upon current projections, the district will meet its financial obligations this fiscal year and the subsequent two years.

ECONOMIC OUTLOOK

Governor Gavin Newsom signed an on-time budget in June. Subsequently, the state legislature adopted Senate Bill (SB) 141, which introduces small changes to the budget. The most significant of these changes include:

- Language was added to address emergency closure situations for the Expanded Learning Opportunities Program. In the event of a Request for Allowance of Attendance Due to Emergency Conditions (Form J-13 A) qualifying emergency, each LEA is required to adopt a board resolution that outlines the facts substantiating the need for an emergency closure. Furthermore, they must provide supporting documentation for audit purposes.
- Language was added to clarify that the new early enrollment Transitional Kindergarten (TK) classroom enrollment and the adult-to-student thresholds are specific to individual classrooms, rather than averaged across each school site like the other TK requirements.

In November 2022, California voters approved Proposition 28, ensuring that 1% of Proposition 98 funds for TK-12 education is now dedicated to arts and music instruction in schools. Although details are still pending clarification from Senate Bill (SB) 115, which was enacted in early July, GJUESD has received an allocation of \$545,791. While certain aspects of Proposition 28, such as the requirement to use 80% of funds for hiring staff and the restriction that these funds complement existing funding, lack clarity, GJUESD is proceeding with caution in planning how to use these funds.

Additionally, the Legislative Analyst's Office suggests that California might be entering a mild recession that began in the fourth quarter of 2022. Although state revenues seem to be stabilizing, the office anticipates a nearly \$68 billion deficit in 2024-25. To complicate matters, the 2024-25 COLA is trending downward at around 2%, based on five out of the eight data points used to calculate the statutory COLA.



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GJUESD is likely to encounter both short and long-term challenges, such as uncertainties in state revenue, a potential decrease in Average Daily Attendance due to COVID-19-related student absences, increased pension costs, and the expiration of one-time COVID-19 relief funds. Given GJUESD's distinctive funding and program needs, it's vital for the district to regularly assess its unique situation, collaborate closely with SCOE, and develop comprehensive plans to ensure financial stability and preserve the integrity of its educational programs.

MULTI-YEAR BUDGET ASSUMPTIONS

The Multi-year Projection is based on the following assumptions:

- The Local Control Funding Formula (LCFF) revenue has been calculated using the FCMAT (Fiscal Crisis and Management Assistance Team) calculator.
- Enrollment Projections: The district is funded on Average Daily Attendance (ADA) which is the attendance rate of the enrollment. The district's average attendance rate between August to November is approximately 95% 96%. This school year 2023-24, the projected ADA to Enrollment for funding is based on prior year P-2 an average of 91%.
 - 3,383 District Enrollment is projected for all 3 years.
- COLA Projections:
 - 8.22% for 2023-24
 - 2.00% for 2024-25; this is based on current information provided by SCOE in the common message described in the narrative above.
 - 3.29% for 2025-26
- STRS Employer Rates

2023-24: 19.10%2024-25: 19.10%2025-26: 19.10%

PERS Employer Rates

2023-24: 26.68%2024-25: 27.70%2025-26: 28.30%



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Unduplicated/Free/Reduced/EL percentages (3- year rolling percentage):

2023-24: 61.14%2024-25: 62.35%2025-26: 63.25%

- The Routine Repair and Maintenance restricted account maintains the minimum 3% requirement of the total general fund budget expenditures for 2023-24 and beyond.
- Budget reductions will begin in 2024-25 to correct the structural deficit in the Unrestricted General Fund due to the loss of LCFF funding from previous declining enrollment that are reflecting now as we begin to stabilize.
- Components of the Ending Balance
 - ✓ Restricted carryovers each year must be reserved as part of the program from which the funding originated.
 - √ The calculation for the Supplemental/Concentration funding is \$5,500,864 for 2023-24, \$5,765,279 in 2024-25, and \$6,166,566 in 2025-26.

ACTION REQUESTED

It is recommended that the Board approve the First Interim Report for 2023-24.



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2023-24 First Interim Budget Assumptions

REVENUE

Student ADA

- Revenue is based on 2023-24 Funded ADA of 3,224.04.
- ADA is projected to begin stabilizing between 2023-24 to 2025-26 due to increase of enrollment. It is projected to stabilize by 2026-27 to estimated funded ADA of 3,087.56.
- The statutory COLA for 2023-24 is 8.22%, for 2024-25 the rate is 2.00%, for 2025-26 the rate is 3.29%.

Federal Income

- Carryovers were added.
- Revenue allocations were updated.

State Income

- Carryovers were added.
- Revenue allocations were updated.
- Prop 28 allocation of \$545,791 for Arts & Music.
- UPK grant has been budgeted totaling \$212,862.

Local Income

- Carryovers were added.
- Additional revenue was added to interest based on last year's actuals.
- BLM-Bureau of Land Management Grant for Outdoor Education 1st allocation \$112,811.
- Current year donations have been reflected

Transfers In

Transfers In remain the same.

EXPENSES

Cert. Salaries

Salaries have been updated as needed.

Class. Salaries

Salaries have been updated as needed.

Benefits

Benefits have been updated as needed.

Supplies

Materials & Supplies were increased for additional cost due to inflation and carryover funds that must be expended at year end.



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SERVICES/OTHER:

Operating Expenses

• Services were added for one-time grants received, but not expended in prior year. The cost of services increased due to inflation.

Capital Outlay

M&O building final bid amount has been reflected in First Interim.

Transfers Out

• Transfers Out have been updated as needed to Fund 13 Cafeteria.

OTHER FUNDS:

Child Development

Additional preschool funds of \$148,591 were awarded to the program.

Food & Nutrition

Income and expenditure projections have been updated.

Post Retirement

No significant changes have been made.

Building Fund/Bond Proceeds

No significant changes have been made.

Capital Facilities

Expenditure projections have been updated.

Mello Roos

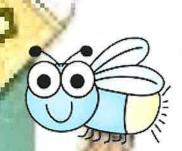
No significant changes have been made.

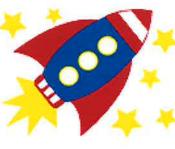
GJUESD - Multi Year Financial Analysis	Object	Unaudited Actuals	First Interim	Projected	Projected
2023-24 First Interim	Codes	2022-23	2023-24	2024-25	2025-26
A. REVENUES					4
LCFF Sources	8010-8099	39,214,036	39,969,265	39,755,291	40,983,289
Federal Revenues	8100-8299	6,287,830	3,442,389	1,926,226	1,926,226
	8300-8599	13,642,626	8,109,456	7,818,790	7,818,790
Other State Revenues	8600-8799	2,997,464	2,926,962	2,754,710	2,754,710
Other Local Revenues Total Revenues	6000-6799	62,141,957	54,448,072	52,255,017	53,483,015
B. EXPENDITURES			, ,		
Certificated Salaries	1000-1999	22,219,501	21,639,037	21,317,016	21,055,894
Classified Salaries	2000-2999	9,642,026	10,249,148	10,179,240	10,152,624
	3000-3999	12,746,489	13,442,682	13,244,420	13,196,927
Employee Benefits	4000-4999	2,632,943	5,145,331	7,112,511	3,961,329
Books and Supplies		4,841,214	5,915,260	6,843,297	5,608,285
Services	5000-5999			935,872	961,922
Capital Outlay	6000-6999	2,339,485	3,678,097	The state of the s	
Other Outgo	7100-7200/7438-7439	97,340	90,715	106,435	109,660
Direct/Indirect Costs	7310-7350	(60,993)	(110,452)	(110,452)	(110,452)
Total Expenses		54,458,004	60,049,818	59,628,338	54,936,190
Difference (Revenues-Expenses)		7,683,952	(5,601,746)	(7,373,321)	(1,453,175)
Other Financing Sources/Uses				22.22	
Transfers In	8919	21,575	20,000	20,000	20,000
Other Sources	8979	0	5,000	5,000	5,000
Transfers Out	7616	0	0	0	0
Contributions	8980	0	0	0	0
Total Other Financing Sources/Uses		21,575	25,000	25,000	25,000
Net Increase(Decrease) in Fund Balance		7,705,527	(5,576,746)	(7,348,321)	(1,428,175)
Beginning Fund Balance	9791	13,744,898.77	21,450,426.00	15,873,680.00	8,525,358.90
Audit & Other Adjustments	9793/9795	0.00	0.00	0.00	0.00
Ending Fund Balance		21,450,426.00	15,873,680.00	8,525,358.90	7,097,183.83
Components of Ending Fund Balance					
Non-Spendable:					
Revolving Fund	9711	20,000.00	20,000.00	20,000.00	20,000.00
Prepaid	9330/9713	381,080.79	381,080.79	381,080.79	381,080.79
Restricted:					
Restricted - Other	9740	9,027,807.52	5,156,855.52	88,322.56	88,322.91
Committed:		, ,	- '		
Textbook Adoptions	9760	2,102,232.00	2,200,000.00	0.00	0.00
Technology Upgrades/Replacements	9760	1,000,000.00	1,100,000.00	1,100,000.00	965,000.00
Facilities	9760	811,461.92	910,000.00	870,000.00	0.00
Supplemental Concentration Funds	9760	0.00	0.00	0.00	0.00
· ·	1100/9790	3,000,000.00	700,562.00	700,562.00	700,562.00
Lottery Funds	1100/91/90	3,000,000.00	700,502.00	100,002.00	100,002.00
Assigned:	D 4400/0790	0.00	0.00	0.00	0.00
Reserve for Lottery (move to committed)	Resource 1100/9780	0.00	0.00	0.00	0.00
Unassigned/Unappropriated:	0700	4 600 740 40	4 004 404 54	1,788,850.14	1,648,085.70
3% Economic Uncertainties	9789	1,633,740.13	1,801,494.54	1,700,000.14	1,040,000.70
Reserve for Board Approval (Remaining	0700	2 474 402 04	2 602 607 45	2 576 542 40	2 204 422 42
Reserve)	9780	3,474,103.64	3,603,687.15	3,576,543.40	3,294,132.43
Total Ending Balance		21,450,426.00	15,873,680.00	8,525,358.90 0	7,097,183.83
Restricted		16.58%	8.59%	0.15%	0.16%
Unrestricted - Committed		12.70%	8.18%	4.48%	3.03%
Unrestricted - Committed Unrestricted - Nonspendable		0.00%	0.67%	0.67%	0.73%
Unrestricted - Nonspendable Unrestricted - Assigned		0.00%	0.00%	0.00%	0.00%
		9.38%	9.00%	9.00%	9.00%
Unrestricted - Unassigned Combined Assigned and Unassigned (Reserve		3.5676	3.0070	<u> </u>	5.007
Combined Assigned and Unassigned (Reserve Capped at 10% per EC 42127.01)		9.38%	9.00%	9.00%	9.00%
Unrestricted - Total		22.81%	17.85%	14.15%	12.76%



Galt Joint Union Elementary School District

FIRST INTERIM 2023-2024













Superintendent, Lois Yount 1018 C STREET, SUITE 210 GALT, CA 95632 www.galt.k12.ca.us G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
Form	Description	2023-24 Original Budget	2023-24 Board Approved Operating Budget	2023-24 Actuals to Date	2023-24 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund	G	G	G	G
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits	G	G	G	G
211	Building Fund				
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects				
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
62	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
95	Student Body Fund				
Al	Average Daily Attendance	S	S		s
CASH	Cashflow Worksheet				s
CI	Interim Certification				s
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiy ear Projections - General Fund	S	S	S	GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	s	s

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

34 67348 0000000 Form CI E8146S852H(2023-24)

Printed: 11/28/2023 2:02 PM

NOTICE OF CRITERIA AND STAN sections 33129 and 42130)	IDARDS REVIEW. This interim report was based upon and reviewed	using the state-adopted Crite	ria and Standards, (Pursuant to Education Code (EC)					
Signed:		Date:						
	District Superintendent or Designee	-	*					
NOTICE OF INTERIM REVIEW. All	action shall be taken on this report during a regular or authorized spe	cial meeting of the governing	g board.					
To the County Superintendent of So	chools:							
This interim report and cert	tification of financial condition are hereby filed by the governing boa	rd of the school district, (Purs	suant to EC Section 42131)					
Meeting Date:	December 20, 2023	Signed:						
CERTIFICATION OF FINANCIAL C	President of the Governing Board CERTIFICATION OF FINANCIAL CONDITION							
POSITIVE CERTIFI	ICATION							
	e Governing Board of this school district, I certify that based upon cual year and subsequent two fiscal years.	rrent projections this district v	will meet its financial obligations					
QUALIFIED CERTI	FICATION							
	Governing Board of this school district, I certify that based upon current fiscal year or two subsequent fiscal years.	rrent projections this district r	may not meet its financial					
NEGATIVE CERTIF	FICATION							
	e Governing Board of this school district, I certify that based upon co remainder of the current fiscal year or for the subsequent fiscal year		will be unable to meet its financial					
Contact person for additlor	nal information on the interim report:							
Name:	Alejandra Garibay	Telephone:	209-744-4545					
Title:	Chief Business Officer	E-mail:	agaribay @galt.k12.ca.us					

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 AN	D STANDARDS		Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		х
CRITERIA AN	D STANDARDS (continued)		Met	Not Me
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		×
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.	х	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	х	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		x
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		x
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		х
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	×	
В	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		х
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	
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	
SUPPLEMENT	AL INFORMATION		No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may Impact the budget?	х	

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

Printed: 11/28/2023 9:05 AM

50 1403	S8S2H(
	x
,	Yes
	х
	x
	x
	X
	х
,	Yes
	х
	x

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	39,735,226,00	39,735,226.00	9,078,128.10	39,969,265.00	234,039.00	0,6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,096,530.00	1,096,530.00	88,677,70	1,152,987.00	56,457.00	5.1%
4) Other Local Revenue		8600-8799	294,907.00	294,907.00	430,758.52	833,574.00	538,667.00	182.7%
5) TOTAL, REVENUES			41,126,663.00	41,126,663.00	9,597,564.32	41,955,826.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,117,379,00	16,117,379.00	4,468,471.35	16,589,181.00	(471,802.00)	-2,9%
2) Classified Salaries		2000-2999	5,929,633.00	5,929,633.00	1,736,697.36	6,025,177.00	(95,544.00)	-1.6%
3) Employ ee Benefits		3000-3999	7,562,397,00	7,562,397,00	2,520,049.42	8,011,721.00	(449,324.00)	-5,9%
4) Books and Supplies		4000-4999	1,178,194.00	1,178,194.00	331,999.05	1,380,493.00	(202,299.00)	-17.2%
5) Services and Other Operating Expenditures		5000-5999	2,072,102.00	2,072,102.00	898,769.30	2,499,974.00	(427,872.00)	-20.6%
6) Capital Outlay		6000-6999	1,670,189.00	1,670,189.00	147,935.30	2,630,133.00	(959,944.00)	-57.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	65,369.00	65,369.00	29,684.00	90,715.00	(25,346.00)	-38.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(393,606.00)	(393,606.00)	0.00	(457,763.00)	64,157.00	-16.3%
9) TOTAL, EXPENDITURES			34,201,657.00	34,201,657.00	10,133,605.78	36,769,631.00		
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers				6,925,006.00	(536,041.46)			
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00		
2) Other Sources/Uses					0.00	0.00	0.00	0.0%
a) Sources					0.00	0.00	0.00	0.0%
·		8930-8979	5,000.00	5,000.00	0.00	5,000.00	0.00	
b) Uses		8930-8979 7630-7699	5,000.00	5,000.00 0.00				0.0%
b) Uses 3) Contributions					0.00	5,000.00	0.00	0.0% 0.0% 0.0% 9.7%
		7630-7699	0.00	0.00	0.00 0.00	5,000.00 0,00	0.00	0.0%
3) Contributions 4) TOTAL, OTHER FINANCING		7630-7699	0.00	0,00 (6,307,995.00)	0.00 0.00 0.00	5,000.00 0,00 (6,916,989.00) (6,891,989.00)	0.00	0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND		7630-7699	0.00 (6,307,995,00) (6,282,995,00)	0.00 (6,307,995.00) (6,282,995.00)	0.00 0.00 0.00	5,000.00 0,00 (6,916,989.00) (6,891,989.00)	0.00	0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		7630-7699	0.00 (6,307,995,00) (6,282,995,00)	0.00 (6,307,995.00) (6,282,995.00)	0.00 0.00 0.00	5,000.00 0,00 (6,916,989.00) (6,891,989.00)	0.00	0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES		7630-7699	0.00 (6,307,995,00) (6,282,995,00)	0.00 (6,307,995.00) (6,282,995.00)	0.00 0.00 0.00	5,000.00 0,00 (6,916,989.00) (6,891,989.00)	0.00	0.0% 0.0% 9.7%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance		7630-7699 8980-8999	0.00 (6,307,995.00) (6,282,995.00) 642,011.00	0,00 (6,307,995.00) (6,282,995.00) 642,011.00	0.00 0.00 0.00	5,000.00 0,00 (6,916,989.00) (6,891,989.00) (1,705,794.00)	0.00 0.00 (608,994.00)	0.0% 0.0% 9.7% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited		7630-7699 8980-8999 9791	0.00 (6,307,995.00) (6,282,995.00) 642,011.00	0.00 (6,307,995.00) (6,282,995.00) 642,011.00	0.00 0.00 0.00	5,000.00 0,00 (6,916,989.00) (6,891,989.00) (1,705,794.00)	0.00 0.00 (608,994.00)	0.0% 0.0% 9.7% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments		7630-7699 8980-8999 9791	0.00 (6,307,995.00) (6,282,995.00) 642,011.00 12,422,618.48 0.00	0.00 (6,307,995.00) (6,282,995.00) 642,011.00 12,422,618.48 0.00	0.00 0.00 0.00	5,000.00 0,00 (6,916,989.00) (6,891,989.00) (1,705,794.00) 12,422,618.48 0.00	0.00 0.00 (608,994.00)	0.0% 0.0% 9.7% 0.0% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b)		7630-7699 8980-8999 9791 9793	0.00 (6,307,995.00) (6,282,995.00) 642,011.00 12,422,618.48 0.00 12,422,618.48	0.00 (6,307,995.00) (6,282,995.00) 642,011.00 12,422,618.48 0.00 12,422,618.48	0.00 0.00 0.00	5,000.00 0,00 (6,916,989.00) (6,891,989.00) (1,705,794.00) 12,422,618.48 0.00 12,422,618.48	0.00 0.00 (608,994.00)	0.0% 0.0% 9.7% 0.0% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c +		7630-7699 8980-8999 9791 9793	0.00 (6,307,995.00) (6,282,995.00) 642,011.00 12,422,618.48 0.00 12,422,618.48	0.00 (6,307,995.00) (6,282,995.00) 642,011.00 12,422,618.48 0.00 12,422,618.48	0.00 0.00 0.00	5,000.00 0,00 (6,916,989.00) (6,891,989.00) (1,705,794.00) 12,422,618.48 0.00 12,422,618.48	0.00 0.00 (608,994.00)	0.0% 0.0% 9.7% 0.0% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d)		7630-7699 8980-8999 9791 9793	0.00 (6,307,995,00) (6,282,995,00) 642,011.00 12,422,618.48 0.00 12,422,618.48	0.00 (6,307,995.00) (6,282,995.00) 642,011.00 12,422,618.48 0.00 12,422,618.48	0.00 0.00 0.00	5,000.00 0,00 (6,916,989.00) (6,891,989.00) (1,705,794.00) 12,422,618.48 0.00 12,422,618.48	0.00 0.00 (608,994.00)	0.0% 0.0% 9.7% 0.0% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e)		7630-7699 8980-8999 9791 9793	0.00 (6,307,995,00) (6,282,995,00) 642,011.00 12,422,618.48 0.00 12,422,618.48	0.00 (6,307,995.00) (6,282,995.00) 642,011.00 12,422,618.48 0.00 12,422,618.48	0.00 0.00 0.00	5,000.00 0,00 (6,916,989.00) (6,891,989.00) (1,705,794.00) 12,422,618.48 0.00 12,422,618.48	0.00 0.00 (608,994.00)	0.0% 0.0% 9.7% 0.0% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance		7630-7699 8980-8999 9791 9793	0.00 (6,307,995,00) (6,282,995,00) 642,011.00 12,422,618.48 0.00 12,422,618.48	0.00 (6,307,995.00) (6,282,995.00) 642,011.00 12,422,618.48 0.00 12,422,618.48	0.00 0.00 0.00	5,000.00 0,00 (6,916,989.00) (6,891,989.00) (1,705,794.00) 12,422,618.48 0.00 12,422,618.48	0.00 0.00 (608,994.00)	0.0% 0.0% 9.7% 0.0% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable		9791 9793 9795	0.00 (6,307,995.00) (6,282,995.00) 642,011.00 12,422,618.48 0.00 12,422,618.48 13,064,629.48	0.00 (6,307,995.00) (6,282,995.00) 642,011.00 12,422,618.48 0.00 12,422,618.48 13,064,629,48	0.00 0.00 0.00	5,000.00 0,00 (6,916,989.00) (6,891,989.00) (1,705,794.00) 12,422,618.48 0.00 12,422,618.48 10,716,824.48	0.00 0.00 (608,994.00)	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 Others		9719	0.00	0.00		0.00	U.O. W.JELI	
b) Restricted		9740	0.00	0.00		0.00		
c) Committed		Q. 10	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	7,567,402.92	7,567,402.92		4,910,561.92		
Textbook Adoption	0000	9760	2,200,000.00	7,007,402.02		4,510,001.02		
Technology Upgrades/Replacements	0000	9760	1,100,000.00	2				
Facilities	0000	9760	3,000,000,00					
Supplemental Concentration Funds	0000	9760	473,607.00					
Lottery	1100	9760	793,795.92					
Textbook Adoptions	0000	9760	700,700.02	2, 200, 000, 00				
Technology Upgrades/Replacements	0000	9760		1,100,000.00				
Facilities	0000	9760		3,000,000.00				
Supplemental Concentration	0000	9760		473,607.00				
Reserve for Lottery	1100	9760		793,795.92				
Textbook Adoption	0000	9760				2,200,000.00		
Technology Upgrades/Replacements	0000	9760				1,100,000.00		
Facilities	0000	9760				910,000.00		
Lottery	1100	9760				700,561,92		
d) Assigned								
Other Assignments		9780	3,512,670.95	3,512,670.95		3,603,686.77		
Remaining Reserve for Board Approval	0000	9780	3,512,670.95					
Remaining Reserve for Board Approval	0000	9780		3,512,670.95				
Remaining Reserve for Board Approval	0000	9780				3,603,686.77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,583,474.82	1,583,474.82		1,801,495.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0,00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year Education Protection Account State Aid -		8011 8012	22,513,315.00	22,513,315.00	6,685,366.00	21,969,549,00	(543,766.00)	-2.49
Current Year			9,918,324,00	9,918,324.00	2,368,384.00	9,763,720,00	(154,604,00)	-1.69
State Aid - Prior Years Tax Relief Subventions		8019	0.00	0.00	0.00	0.00	0.00	0.0
Homeowners' Exemptions		8021	31,097.00	31,097.00	335,33	32,507,00	1,410.00	4.5
Timber Yield Tax		8022	0.00	0.00	0,00	0.00	0.00	0.00
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.04
County & District Taxes		0020	0.00	0.00	0.00	0.00	0.00	0.0
Secured Roll Taxes		8041	4,197,125.00	4,197,125.00	1,192.97	4,195,482.00	(1,643.00)	0.0
Unsecured Roll Taxes		8042		- "		147,139.00	12,796.00	9.5
Onscouled Ivoli Taxes		8043	134,343.00	134,343.00 24,311.00	(190.67)	87,683.00	63,372.00	260.7
Prior Years' Taxes			24,311.00					

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)
Education Revenue Augmentation Fund (ERAF)		8045	1,993,767,00	1,993,767,00	16,725.15	2,802,149.00	808,382.00	40, 59
Community Redevelopment Funds (SB 617/699/1992)		8047	536,810.00	536,810.00	6,858,25	637,957.00	101,147.00	18, 8
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	2,517.00	2,517.00	Ne
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0
Subtotal, LCFF Sources			39,740,422.00	39,740,422.00	9,078,899.10	39,970,199,00	229,777.00	0.6
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0,00	0.00	0.00	0.00	0.00	0.0
						250		
All Other LCFF Transfers - Current Year Transfers to Charter Schools in Lieu of	All Other	8091 8096	0.00	(5,196.00)	(771.00)	(934.00)	4,262.00	-82.0
Property Taxes		8097	(5,196,00)					
Property Taxes Transfers		0097	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			39,735,226.00	39,735,226.00	9,078,128.10	39,969,265.00	234,039.00	0.6
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		111/42
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						71:31
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						
						1 St (E.S.)		DENT YELL

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 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						Ti i we		
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319		No. of				
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current					Variation of			
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	0.09
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		Constitution V
Mandated Costs Reimbursements		8550	101,560.00	101,560.00	0.00	101,560.00	0.00	0.09
Lottery - Unrestricted and Instructional Materials		8560	542,334.00	542,334.00	11,991.70	598,791.00	56,457.00	10.49
Tax Relief Subventions			542,654.66	012,001.00	11,001110		Resident	
Restricted Levies - Other	P		Ten Allen	THE PLAN				
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		E 1
Pass-Through Revenues from State		0010	0.00	0.00	0.00	0.00		NEW YORK
Sources		8587	0.00	0.00	0.00	0.00	0.00	0.04
After School Education and Safety (ASES)	6010	8590		THE REAL PROPERTY.				
Charter School Facility Grant	6030	8590		Wat All				
Career Technical Education Incentive Grant Program	6387	8590	Francisco de la companya della companya della companya de la companya de la companya della compa					
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590				Market 1		
American Indian Early Childhood Education	7210	8590				1 7 14		
All Other State Revenue	All Other	8590	452,636.00	452,636.00	76,686.00	452,636.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			1,096,530.00	1,096,530.00	88,677.70	1,152,987.00	56,457.00	5.1
OTHER LOCAL REVENUE			71U859UT	1 81 H 81	THE WELL	PSFT		
Other Local Revenue								
County and District Taxes					Maria III			
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		5.7
Non-Ad Valorem Taxes		20.0	0.00	0.00	0.00	0.00		
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
		0022	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		

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)
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	12,480.00	12,480.00	0.00	12,480.00	0.00	0.0%
Interest		8660	100,000.00	100,000,00	344,174,25	496,000.00	396,000.00	396.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0,00	0.00	0.00	0,00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	125.094.00	125,094.00	0.00	125,094,00	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		0003	0.00	0.00	0.00	0,00	0.00	0.076
Plus: Misc Funds Non-LCFF (50%)								
Adjustment Pass-Through Revenues From Local		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Sources		8697	0.00	0.00	0.00	0,00		
All Other Local Revenue		8699	57,333.00	57,333.00	86,584.27	200,000.00	142,667.00	248.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments					THE MEST			
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	a Stell					100
From County Offices	6360	8792						
From JPAs	6360	8793	Villa di Santa					
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			294,907.00	294,907.00	430,758.52	833,574.00	538,667.00	182.79
TOTAL, REVENUES			41,126,663.00	41,126,663.00	9,597,564,32	41,955,826.00	829,163.00	2.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,426,542.00	13,426,542.00	3,646,880.98	14,000,589.00	(574,047.00)	-4.3%
Certificated Pupil Support Salaries		1200	809,508.00	809,508.00	194,647.93	707,261.00	102,247.00	12.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,880,829.00	1,880,829.00	626,942.44	1,880,831.00	(2.00)	0.09
Other Certificated Salaries		1900	500.00	500.00	0.00	500.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			16,117,379.00	16,117,379.00	4,468,471.35	16,589,181.00	(471,802.00)	-2, 9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	633,595.00	633,595.00	162,465.54	617,034.00	16,561.00	2,69

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 Support Salaries		2200	2,220,872.00	2,220,872.00	663,207.67	2,269,085,00	(48,213.00)	-2.2%
Classified Supervisors' and Administrators' Salaries		2300	474,470.00	474,470.00	192,622.87	609,696.00	(135,226.00)	-28.5%
Clerical, Technical and Office Salaries		2400	1,907,415.00	1,907,415.00	551,270,41	1,834,619.00	72,796.00	3.8%
Other Classified Salaries		2900	693,281.00	693,281.00	167,130,87	694,743,00	(1,462.00)	-0.2%
TOTAL, CLASSIFIED SALARIES			5,929,633,00	5,929,633.00	1,736,697.36	6,025,177.00	(95,544.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,993,992,00	2,993,992.00	832,584.45	3,138,008.00	(144,016.00)	-4.8%
PERS		3201-3202	1,236,118.00	1,236,118.00	384,559.90	1,314,779.00	(78,661.00)	-6.4%
OASDI/Medicare/Alternative		3301-3302	699,748.00	699,748.00	195,801.69	726,058.00	(26,310.00)	-3.8%
Health and Welfare Benefits		3401-3402	1,586,955.00	1,586,955.00	506,630.85	1,766,500.00	(179,545.00)	-11.3%
Unemployment Insurance		3501-3502	11,030.00	11,030.00	3,110.69	11,533.00	(503.00)	-4.6%
Workers' Compensation		3601-3602	359,906.00	359,906.00	107,659,11	378,326.00	(18,420.00)	-5.1%
OPEB, Allocated		3701-3702	173,993.00	173,993.00	78,290.00	173,993.00	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	500,655.00	500,655.00	411,412.73	502,524.00	(1,869.00)	-0.4%
TOTAL, EMPLOYEE BENEFITS			7,562,397.00	7,562,397.00	2,520,049,42	8.011.721.00	(449,324.00)	-5.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	20,000.00	20,000.00	0,00	20,000.00	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	1,097,211.00	1,097,211.00	282,896.94	1,253,793.00	(156,582.00)	-14.3%
Noncapitalized Equipment		4400	60,983.00	60,983.00	49,102.11	106,700.00	(45,717.00)	-75.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,178,194.00	1,178,194.00	331,999.05	1,380,493.00	(202,299.00)	-17.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	107,050.00	107,050.00	43,239.50	246,890.00	(139,840.00)	-130.6%
Travel and Conferences		5200	34,100.00	34,100.00	8,660.44	42,001.00	(7,901.00)	-23.2%
Dues and Memberships		5300	27,105.00	27,105.00	34,683.08	36,949,00	(9,844.00)	-36.3%
Insurance		5400-5450	114,616.00	114,616.00	90,734.00	181,616.00	(67,000.00)	-58.5%
Operations and Housekeeping Services		5500	884,276.00	884,276.00	247,573.90	887,729.00	(3,453.00)	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	171,910.00	171,910.00	75,654.12	213,955.00	(42,045.00)	-24.5%
Transfers of Direct Costs		5710	(12,000.00)	(12,000.00)	(835.00)	(17,348.00)	5,348.00	-44.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	(168.00)	168.00	Nev
Professional/Consulting Services and Operating Expenditures		5800	662,925.00	662,925.00	373,236,40	825,930.00	(163,005.00)	-24.6%
Communications		5900	82,120.00	82,120.00	25,822.86	82,420.00	(300.00)	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,072,102.00	2,072,102.00	898,769.30	2,499,974.00	(427,872.00)	-20.6%
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	1,471,000.00	1,471,000.00	5,689.00	2,211,000.00	(740,000.00)	-50.3%
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	0.00	0.00	47,980.00	95,960.00	(95,960.00)	Nev

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 8 D (F)
Equipment Replacement		6500	199,189.00	199,189.00	94,266.30	323,173.00	(123,984.00)	-62, 2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.09
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.09
		0.00				2,630,133.00	(959,944_00)	-57.5%
TOTAL, CAPITAL OUTLAY			1,670,189.00	1,670,189.00	147,935.30	2,630,133.00	(959,944,00)	-37,37
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	65,369.00	65,369.00	29,684.00	90,715.00	(25,346,00)	-38.8
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Pass-Through Revenues			0.00					
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0
		7211		0.00				0.0
To County Offices			0.00		0.00	0.00	0.00	-
To JPAs Special Education SELPA Transfers of		7213	0.00	0.00	0.00	0.00	0.00	0.0
Apportionments	6500	7004						
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						A
To JPAs	6500	7223	M 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						1/8/11/2
To County Offices	6360	7222						
To JPAs	6360	7223						4.17
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)			65,369.00	65,369.00	29,684.00	90,715.00	(25,346.00)	-38.8
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(306,616.00)	(306,616.00)	0.00	(347,312.00)	40,696.00	-13.3
Transfers of Indirect Costs - Interfund		7350	(86,990.00)	(86,990.00)	0.00	(110,451.00)	23,461.00	-27.0
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(393,606.00)	(393,606.00)	0.00	(457,763.00)	64,157.00	-16.3
TOTAL, EXPENDITURES			34,201,657.00	34,201,657.00	10,133,605.78	36,769,631.00	(2,567,974.00)	-7.5
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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			20.000.00	20.000.00	0.00	20,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT			20,000.00	20,000.00	0.00	20,000.00	0.00	0.070
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.070
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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
(c) TOTAL, SOURCES			5,000.00	5,000.00	0.00	5,000.00	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	(6,307,995.00)	(6,307,995.00)	0,00	(6,916,989.00)	(608,994.00)	9.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,307,995.00)	(6,307,995.00)	0.00	(6,916,989.00)	(608,994.00)	9.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,282,995.00)	(6,282,995.00)	0.00	(6,891,989.00)	(608,994.00)	9.7%

Printed: 12/6/2023 1:47 PM

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				Te				
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,048,206.00	3,048,206.00	660,583,41	3,442,389.00	394,183.00	12.9%
3) Other State Revenue		8300-8599	6,223,021.00	6,223,021.00	2,113,496.74	6,956,469.00	733,448.00	11.8%
4) Other Local Revenue		8600-8799	2,077,352.00	2,077,352.00	438,006.16	2,093,388.00	16,036.00	0.8%
5) TOTAL, REVENUES			11,348,579.00	11,348,579.00	3,212,086,31	12,492,246.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,239,575.00	5,239,575.00	1,429,226.44	5,049,856.00	189,719.00	3.6%
2) Classified Salaries		2000-2999	4,006,189.00	4,006,189.00	1,142,582.42	4,223,971.00	(217,782.00)	-5.4%
3) Employ ee Benefits		3000-3999	5,146,280.00	5,146,280.00	904,642,79	5,430,961.00	(284,681,00)	-5, 5%
4) Books and Supplies		4000-4999	1,332,464.00	1,332,464.00	379,731.41	3,764,838.00	(2,432,374.00)	-182.5%
5) Services and Other Operating Expenditures		5000-5999	2,229,713.00	2,229,713.00	1,118,108.97	3,415,286.00	(1,185,573.00)	-53,2%
6) Capital Outlay		6000-6999	320,000.00	320,000,00	458,663.13	1,047,964.00		-227,5%
7) Other Outgo (excluding Transfers of		7100-7299	320,000.00	320,000,00	450,005.15	1,047,964,00	(727,964.00)	-221,376
Indirect Costs)		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo - Transfers of Indirect Costs		7300-7399	306,616.00	306,616.00	0.00	347,311.00	(40,695.00)	-13.3%
9) TOTAL, EXPENDITURES			18,580,837.00	18,580,837.00	5,432,955.16	23,280,187.00		
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	0.09
2) Other Sources/Uses								
a) Sources		8930-8979	0.00					
b) Uses				0.00	0.00	0.00	0.00	0.0%
		7630-7699	0.00	0.00	0.00	0,00	0.00	
3) Contributions		7630-7699 8980-8999						0.0% 0.0% 9.7%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0,00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND			0.00	0.00	0.00	0,00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00 6,307,995.00 6,307,995.00	0.00 6,307,995.00 6,307,995.00	0.00	0,00 6,916,989.00 6,916,989.00	0.00	0.0%
4) TOTAL, OTHER FINANCING			0.00 6,307,995.00 6,307,995.00	0.00 6,307,995.00 6,307,995.00	0.00	0,00 6,916,989.00 6,916,989.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES			0.00 6,307,995.00 6,307,995.00	0.00 6,307,995.00 6,307,995.00	0.00	0,00 6,916,989.00 6,916,989.00	0.00	0.0% 9.7%
4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance		8980-8999	0.00 6,307,995.00 6,307,995.00 (924,263.00)	0.00 6,307,995.00 6,307,995.00 (924,263.00)	0.00	0,00 6,916,989.00 6,916,989.00 (3,870,952.00)	0.00	0.09 9.79 0.09
4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited		8980-8999 9791	0.00 6,307,995.00 6,307,995.00 (924,263.00) 9,027,807.52	0.00 6,307,995.00 6,307,995.00 (924,263.00) 9,027,807.52	0.00	0,00 6,916,989.00 6,916,989.00 (3,870,952.00) 9,027,807.52	0.00	0.09 9.79 0.09
4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments		8980-8999 9791	0.00 6,307,995.00 6,307,995.00 (924,263.00) 9,027,807.52 0.00	0.00 6,307,995.00 6,307,995.00 (924,263.00) 9,027,807.52 0.00	0.00	0,00 6,916,989,00 6,916,989,00 (3,870,952.00) 9,027,807.52	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b)		9791 9793	0.00 6,307,995.00 6,307,995.00 (924,263.00) 9,027,807.52 0.00 9,027,807.52	0.00 6,307,995.00 6,307,995.00 (924,263.00) 9,027,807.52 0.00 9,027,807.52	0.00	0,00 6,916,989.00 6,916,989.00 (3,870,952.00) 9,027,807.52 0.00 9,027,807.52	0.00 608,994.00 0.00 0.00	0.09 9.79 0.09 0.09
4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c +		9791 9793	0.00 6,307,995.00 6,307,995.00 (924,263.00) 9,027,807.52 0.00 9,027,807.52	0.00 6,307,995.00 6,307,995.00 (924,263.00) 9,027,807.52 0.00 9,027,807.52	0.00	0,00 6,916,989.00 6,916,989.00 (3,870,952.00) 9,027,807.52 0.00 9,027,807.52	0.00 608,994.00 0.00 0.00	0.09 9.79 0.09 0.09
4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d)		9791 9793	0.00 6,307,995.00 6,307,995.00 (924,263.00) 9,027,807.52 0.00 9,027,807.52	0.00 6,307,995.00 6,307,995.00 (924,263.00) 9,027,807.52 0.00 9,027,807.52	0.00	0,00 6,916,989.00 6,916,989.00 (3,870,952.00) 9,027,807.52 0.00 9,027,807.52	0.00 608,994.00 0.00 0.00	0.09 9.79 0.09 0.09
4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e)		9791 9793	0.00 6,307,995.00 6,307,995.00 (924,263.00) 9,027,807.52 0.00 9,027,807.52	0.00 6,307,995.00 6,307,995.00 (924,263.00) 9,027,807.52 0.00 9,027,807.52	0.00	0,00 6,916,989.00 6,916,989.00 (3,870,952.00) 9,027,807.52 0.00 9,027,807.52	0.00 608,994.00 0.00 0.00	0.09 9.79 0.09 0.09
4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance		9791 9793	0.00 6,307,995.00 6,307,995.00 (924,263.00) 9,027,807.52 0.00 9,027,807.52	0.00 6,307,995.00 6,307,995.00 (924,263.00) 9,027,807.52 0.00 9,027,807.52	0.00	0,00 6,916,989.00 6,916,989.00 (3,870,952.00) 9,027,807.52 0.00 9,027,807.52	0.00 608,994.00 0.00 0.00	0.09 9.79 0.09 0.09
4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable		9791 9793 9795	0.00 6,307,995.00 6,307,995.00 (924,263.00) 9,027,807.52 0.00 9,027,807.52 0.00 9,027,807.52 8,103,544.52	0.00 6,307,995.00 6,307,995.00 (924,263.00) 9,027,807.52 0.00 9,027,807.52 0.00 9,027,807.52 8,103,544.52	0.00	0,00 6,916,989.00 6,916,989.00 (3,870,952.00) 9,027,807.52 0.00 9,027,807.52 0.00 9,027,807.52 5,156,855.52	0.00 608,994.00 0.00 0.00	0.09 9.79 0.09 0.09

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	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	a stra	
b) Restricted		9740	8,108,223.90	8,108,223.90		5,156,855.52		
c) Committed						A 100 CT 10		
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	(4,679.38)	(4,679.38)		0.00		
LCFF SOURCES						4 4 4 8		The state
Principal Apportionment			- 17 miles					TO VE
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			W. W. B.	(Lev) 35-1				1000
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		13.53
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)				3,157,130	A BLOOM			
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			100					387
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		5.175
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
CFF Transfers								
Unrestricted LCFF					REAL PROPERTY.			J 100, 40
Transfers - Current Year	0000	8091		3,72-1,74	FALLING.		A TABLE Y	185 E 6
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		32 33
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0
LCFF/Rev enue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0,0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	844,195.00	844,195.00	0.00	823,363.00	(20,832.00)	-2.5%
Special Education Discretionary Grants		8182	81,964.00	81,964,00	18,650.28	82,634.00	670.00	0.8%
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	767,399.00	767,399.00	72,499.40	760,374.00	(7,025.00)	-0.9%
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	115,754.00	115,754.00	1,268.00	108,203.00	(7,551.00)	-6.5%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	3,842.00	3,842.00	Nev
Title III, Part A, English Learner Program	4203	8290	93,575.00	93,575.00	32,237.00	88,553.00	(5,022.00)	-5.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0,00	0.00	0.00	0,00	0.0%
Other NCLB / Every Student Succeeds Act	3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	66,967,00	66,967.00	1,498.00	59,257.00	(7,710.00)	-11,5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,078,352,00	1,078,352,00	534,430.73	1,516,163.00	437,811,00	40.6%
TOTAL, FEDERAL REVENUE			3,048,206.00	3,048,206.00	660,583.41	3,442,389.00	394,183.00	12.9%
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	0.09
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	213,743.00	213,743.00	28,825.82	243,576.00	29,833.00	14.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0,00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.09

Printed: 12/6/2023 1:47 PM

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		8587						
Sources			0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	453,624.00	453,624.00	0.00	453,624.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0,00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0,00	0.00	0,00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0,00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,555,654.00	5,555,654.00	2,084,670.92	6,259,269.00	703,615.00	12,7%
TOTAL, OTHER STATE REVENUE	×		6,223,021.00	6,223,021.00	2,113,496.74	6,956,469,00	733,448.00	11.8%
OTHER LOCAL REVENUE Other Local Revenue County and District Taxes Other Restricted Levies		9645	0.00	0.00	0.00	0.00	0.00	0.00
Secured Roll		8615						0.0%
Unsecured Roll		8616	0.00	0,00	0.00	0.00	0.00	0.09
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		0004	0.00	0.00	0.00	0.00	0.00	0.00
Parcel Taxes		8621 8622	0.00	0,00	0.00	0.00	0.00	0.0%
Other		0022	0.00	0.00	0.00	0.00	0,00	0.07
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		8631	0.00	0.00	0.00	0,00	0.00	0.0%
Sale of Equipment/Supplies Sale of Publications		8632				0.00	0.00	0.07
			0.00	0.00	0.00			
Food Service Sales All Other Sales		8634 8639	0.00	0.00	0.00	0,00	0.00	0.09
		8650	0.00	0.00	0.00	0.00	0.00	0.09
Leases and Rentals			75,600.00	75,600.00	6,600.00	0.00	(75,600.00)	-100.0%
Interest Net Increase (Decrease) in the Fair Value		8660 8662	0.00	0.00	0.00	0.00	0.00	0.09
of Investments Fees and Contracts			0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Interagency Services		8677	53,055.00	53,055.00	0.00	53,055.00	0.00	0.09
Mitigation/Developer Fees		8681	0.00	0.00	0,00	0.00	0.00	0.09
All Other Fees and Contracts		8689	127,999.00	127,999.00	0.00	115,199.00	(12,800.00)	-10.09
Other Local Revenue Plus: Misc Funds Non-LCFF (50%)								
Adjustment Pass-Through Revenues From Local		8691	0.00	0.00	0.00	0.00		
Sources		8697	0.00	0.00	0.00	0-00	0.00	0.09

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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 8 D (F)
All Other Local Revenue		8699	602,550.00	602,550.00	115,062.16	706,986.00	104,436.00	17.3%
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	0.09
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	1,218,148.00	1,218,148.00	316,344.00	1,218,148.00	0.00	0.0
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0,00	0.00	0.00	0.00	0.0
From County Offices	6360	8792	0,00	0.00	0.00	0.00	0.00	0.0
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0,0
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0,00	0.09
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			2,077,352.00	2,077,352,00	438,006.16	2,093,388.00	16,036.00	0.8
TOTAL, REVENUES			11,348,579.00	11,348,579.00	3,212,086.31	12,492,246.00	1,143,667.00	10.1
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,969,043.00	3,969,043.00	1,243,960.64	4,362,640.00	(393,597.00)	-9.9
Certificated Pupil Support Salaries		1200	254,252.00	254,252.00	78,185,68	287,515.00	(33,263,00)	-13.19
Certificated Supervisors' and Administrators' Salaries		1300	205,833.00	205,833.00	68,611.12	205,833.00	0.00	0.0
Other Certificated Salaries		1900	810,447.00	810,447.00	38,469.00	193,868.00	616,579.00	76.1
TOTAL, CERTIFICATED SALARIES			5,239,575.00	5,239,575.00	1,429,226.44	5,049,856.00	189,719.00	3.6
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,327,899.00	2,327,899.00	633,910.82	2,359,992.00	(32,093.00)	-1.49
Classified Support Salaries		2200	640,642.00	640,642,00	183,893.51	697,204.00	(56,562.00)	-8, 8
Classified Supervisors' and Administrators' Salaries		2300	125,886.00	125,886.00	38,190.90	125,768.00	118.00	0,19
Clerical, Technical and Office Salaries		2400	161,780.00	161,780.00	45,759.74	169,953.00	(8,173.00)	-5, 1
Other Classified Salaries		2900	749,982.00	749,982-00	240,827.45	871,054.00	(121,072.00)	-16, 1
TOTAL, CLASSIFIED SALARIES			4,006,189.00	4,006,189.00	1,142,582.42	4,223,971.00	(217,782.00)	-5,4
EMPLOYEE BENEFITS								
STRS		3101-3102	2,939,688.00	2,939,688.00	236,625.21	3,014,756.00	(75,068.00)	-2.6
PERS		3201-3202	940,123.00	940,123.00	292,859.28	1,045,792.00	(105,669.00)	-11.29
OASDI/Medicare/Alternative		3301-3302	396,121.00	396,121.00	115,327.06	431,996.00	(35,875.00)	-9.1
Health and Welfare Benefits		3401-3402	675,912,00	675,912.00	202,569.52	729,416.00	(53,504.00)	-7.9
Unemployment Insurance		3501-3502	4,534.00	4,534.00	1,286.81	4,934.00	(400.00)	-8.8
Workers' Compensation		3601-3602	147,566.00	147,566.00	44,274.50	157,973.00	(10,407.00)	-7.1
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	42,336.00	42,336.00	11,700.41	46,094.00	(3,758.00)	-8.9
							,	

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	35,000.00	35,000.00	5,947,39	1,854,924.00	(1,819,924.00)	-5,199.8%
Books and Other Reference Materials		4200	0,00	0.00	9,482,77	10,000.00	(10,000,00)	-5, 199.076 New
Materials and Supplies		4300						
		4400	1,212,464.00	1,212,464.00	318,056.82	1,521,737.00	(309,273.00)	-25.5%
Noncapitalized Equipment			85,000.00	85,000.00	46,244.43	149,117.00	(64,117.00)	-75.4%
Food		4700	0.00	0.00	0.00	229,060.00	(229,060.00)	New
TOTAL, BOOKS AND SUPPLIES			1,332,464.00	1,332,464.00	379,731,41	3,764,838.00	(2,432,374.00)	-182.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	721,676.00	721,676.00	156,954.90	1,372,577.00	(650,901.00)	-90.2%
Travel and Conferences		5200	44,019.00	44,019.00	29,267.41	82,901,00	(38,882.00)	-88.3%
Dues and Memberships		5300	400.00	400.00	0.00	400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	1,838,00	(1,838.00)	New
Operations and Housekeeping Services		5500	7,000.00	7,000,00	5,359.98	7,000,00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	228,000.00	228,000.00	231,010.99	377,468,00	(149,468.00)	-65.6%
Transfers of Direct Costs		5710	12,000.00	12,000.00	835.00	17,348.00	(5,348.00)	-44.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,203,118.00	1,203,118.00	680,888,99	1,530,823.00	(327,705.00)	-27.2%
Communications		5900	13,500.00	13,500.00	13,791,70	24,931.00	(11,431.00)	-84.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,229,713.00	2,229,713.00	1,118,108.97	3,415,286.00	(1,185,573.00)	-53.2%
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	190,317.47	482,370.00	(482,370.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	90,000.00	90,000.00	58,050.76	148,573.00	(58,573.00)	-65.1%
Equipment Replacement		6500	230,000.00	230,000.00	210,294.90	417,021.00	(187,021.00)	-81.3%
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			320,000.00	320,000,00	458,663.13	1,047,964.00	(727,964.00)	-227.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)						2		
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%

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			5,55	5.53	5.55	5.50	5,50	
Debt Service - Interest		7438	0.00	0.00	0.00	0,00	0.00	0.09
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	306,616.00	306,616.00	0.00	347,311.00	(40,695.00)	-13.3%
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			306,616.00	306,616.00	0.00	347,311.00	(40,695.00)	-13.3%
TOTAL, EXPENDITURES			18,580,837.00	18,580,837.00	5,432,955.16	23,280,187.00	(4,699,350.00)	-25.39
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.09
From: Bond Interest and			STATE SALES	ALT CARE	SHIRT	1100		T. 155-1
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		7613						
School Facilities Fund		7013	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	0.09
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%
· · · · · · · · · · · · · · · · · · ·			2 33 -11 > 1 4				STATE OF	
				Walter 8	W. C. Land			
OTHER SOURCES/USES								
OTHER SOURCES/USES								
OTHER SOURCES/USES SOURCES		8931	0.00	0.00	0.00	0.00		
OTHER SOURCES/USES SOURCES State Apportionments		8931	0.00	0.00	0.00	0.00		
OTHER SOURCES/USES SOURCES State Apportionments Emergency Apportionments		8931 8953	0.00	0.00	0.00	0.00	0.00	0.09
OTHER SOURCES/USES SOURCES State Apportionments Emergency Apportionments Proceeds Proceeds from Disposal of Capital							0.00	0.09

Printed: 12/6/2023 1:47 PM

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	6,307,995.00	6,307,995.00	0.00	6,916,989.00	608,994.00	9.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			6,307,995.00	6,307,995.00	0.00	6,916,989.00	608,994.00	9.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,307,995.00	6,307,995.00	0.00	6,916,989.00	(608,994.00)	-9.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	39,735,226.00	39,735,226,00	9,078,128.10	39,969,265.00	234,039.00	0.6%
2) Federal Revenue		8100-8299	3,048,206.00	3,048,206.00	660,583,41	3,442,389.00	394,183.00	12,9%
3) Other State Revenue		8300-8599	7,319,551.00	7,319,551.00	2,202,174.44	8,109,456.00	789,905.00	10.8%
4) Other Local Revenue		8600-8799	2,372,259.00	2,372,259.00	868,764.68	2,926,962.00	554,703.00	23.4%
5) TOTAL, REVENUES			52,475,242.00	52,475,242.00	12,809,650,63	54,448,072.00	301,100.00	
B. EXPENDITURES					nt.			
Certificated Salaries		1000-1999	21,356,954.00	21,356,954.00	5,897,697.79	21,639,037.00	(282,083.00)	-1.3%
2) Classified Salaries		2000-2999	9,935,822.00	9,935,822.00	2,879,279,78	10,249,148.00	(313,326.00)	-3, 2%
3) Employ ee Benefits		3000-3999	12,708,677.00	12,708,677.00	3,424,692.21	13,442,682.00	(734,005.00)	-5,8%
4) Books and Supplies		4000-4999	2,510,658.00	2,510,658.00	711,730,46	5,145,331,00	(2,634,673.00)	-104.9%
5) Services and Other Operating		5000 5000			×			
Expenditures		5000-5999	4,301,815.00	4,301,815.00	2,016,878,27	5,915,260,00	(1,613,445.00)	-37.5%
6) Capital Outlay		6000-6999	1,990,189.00	1,990,189.00	606,598.43	3,678,097.00	(1,687,908.00)	-84.8%
7) Other Outgo (excluding Transfers of Indirect Costs)	*	7100-7299 7400-7499	65,369.00	65,369.00	29,684.00	90,715.00	(25,346.00)	-38.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(86,990.00)	(86,990.00)	0.00	(110,452.00)	23,462.00	-27.0%
9) TOTAL, EXPENDITURES			52,782,494.00	52,782,494.00	15,566,560.94	60,049,818.00		
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	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	5,000.00	5,000.00	0.00	5,000.00	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 E. NET INCREASE (DECREASE) IN FUND			25,000.00	25,000.00	0.00	25,000,00		
BALANCE (C + D4)			(282,252.00)	(282,252.00)	(2,756,910.31)	(5,576,746.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Upandited		9791	21 450 425 00	21,450,426.00	HE LEY'R	21,450,426.00	0.00	0.0%
a) As of July 1 - Unaudited b) Audit Adjustments		9791 9793	21,450,426.00	0,00				0.09
c) As of July 1 - Audited (F1a + F1b)		3/83	0.00			0,00	0.00	0.09
		9795	21,450,426.00	21,450,426.00		21,450,426,00	0.00	0.0%
d) Other Restatements e) Adjusted Beginning Balance (F1c +		9795	21,450,426.00	21,450,426.00		21,450,426.00	0.00	0.09
F1d) 2) Ending Balance, June 30 (E + F1e)			21,168,174.00	21,168,174.00		15,873,680.00		
Components of Ending Fund Balance			21,100,174.00	21,100,174.00		10,070,000.00		
a) Nonspendable					FA 41 3 8			
Revolving Cash		9711	20,000.00	20,000,00		20,000.00		
Stores		9711	0.00	0.00		0.00		
					No. Ellis	2002	9,11,00	
Prepaid Items		9713	381,080.79	381,080,79		381,080.79		

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	8,108,223.90	8,108,223.90		5,156,855.52		
c) Committed			0,100,220.00	0,100,220.00		0,100,000.02		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	7,567,402.92	7,567,402.92		4,910,561,92		
Textbook Adoption	0000	9760	2,200,000.00	1,001,102,02				
Technology Upgrades/Replacements	0000	9760	1,100,000.00					
Facilities	0000	9760	3,000,000.00					
Supplemental Concentration Funds	0000	9760	473,607.00					
Lottery	1100	9760	793, 795, 92					
Textbook Adoptions	0000	9760		2,200,000.00				
Technology Upgrades/Replacements	0000	9760		1,100,000.00				
Facilities	0000	9760		3,000,000.00				
Supplemental Concentration	0000	9760		473,607.00				
Reserve for Lottery	1100	9760		793,795.92				
Textbook Adoption	0000	9760	1			2,200,000,00		
Technology Upgrades/Replacements	0000	9760				1,100,000,00		
Facilities	0000	9760				910,000,00		
Lottery	1100	9760				700,561,92		
d) Assigned								
Other Assignments		9780	3,512,670.95	3,512,670.95		3,603,686,77		
Remaining Reserve for Board Approval	0000	9780	3,512,670,95					
Remaining Reserve for Board Approval	0000	9780		3,512,670,95				
Remaining Reserve for Board Approval	0000	9780				3,603,686,77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,583,474.82	1,583,474.82		1,801,495.00		
Unassigned/Unappropriated Amount		9790	(4,679.38)	(4,679,38)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	22,513,315.00	22,513,315.00	6,685,366.00	21,969,549,00	(543,766.00)	-2,49
Education Protection Account State Aid - Current Year		8012	9,918,324-00	9,918,324,00	2,368,384.00	9,763,720,00	(154,604.00)	-1.69
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0
Tax Relief Subventions								
Homeowners' Exemptions		8021	31,097.00	31,097.00	335.33	32,507.00	1,410.00	4.59
Timber Yield Tax		8022	0.00	0.00	0,00	0.00	0.00	0.09
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	4,197,125,00	4,197,125.00	1,192,97	4,195,482.00	(1,643,00)	0.0
Unsecured Roll Taxes		8042	134,343.00	134,343.00	(190.67)	147,139.00	12,796.00	9.5
Prior Years' Taxes		8043	24,311,00	24,311.00	228.07	87,683.00	63,372.00	260.7
Supplemental Taxes		8044	391,330.00	391,330.00	0.00	331,496.00	(59,834.00)	-15:3

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)
Education Revenue Augmentation Fund (ERAF)		8045	1,993,767.00	1,993,767.00	16,725,15	2,802,149.00	808,382.00	40.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	536,810.00	536,810.00	6,858.25	637,957.00	101,147.00	18.89
Penalties and Interest from Delinquent Taxes		8048	0,00	0.00	0.00	0.00	0.00	0.09
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	2,517.00	2,517.00	Ne
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0
Subtotal, LCFF Sources			39,740,422.00	39,740,422.00	9,078,899.10	39,970,199.00	229,777.00	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	(5,196.00)	(5,196,00)	(771.00)	(934.00)	4,262.00	-82.0
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, LCFF SOURCES			39,735,226.00	39,735,226.00	9,078,128.10	39,969,265,00	234,039.00	0.6
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0,00	0.00	0.00	0.0
Special Education Entitlement		8181	844,195.00	844,195.00	0.00	823,363.00	(20,832.00)	-2.5
Special Education Discretionary Grants		8182	81,964.00	81,964.00	18,650.28	82,634.00	670.00	0.8
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
		8280						0.0
Wildlife Reserve Funds			0.00	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	767,399.00	767,399.00	72,499.40	760,374.00	(7,025.00)	-0.9
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	115,754,00	115,754.00	1,268.00	108,203.00	(7,551.00)	-6.5
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	3,842.00	3,842.00	N
Title III, Part A, English Learner Program	4203	8290	93,575.00	93,575.00	32,237.00	88,553.00	(5,022.00)	-5.4
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	66,967.00	66,967.00	1,498.00	59,257.00	(7,710.00)	-11.5

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,078,352.00	1,078,352.00	534,430.73	1,516,163.00	437,811.00	40.6%
TOTAL, FEDERAL REVENUE			3,048,206.00	3,048,206.00	660,583.41	3,442,389,00	394,183.00	12.9%
OTHER STATE REVENUE								
Other State Apportionments			1					
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	101,560.00	101,560.00	0.00	101,560.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	756,077.00	756,077.00	40,817.52	842,367.00	86,290.00	11.4%
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	453,624.00	453,624.00	0.00	453,624.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	000	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	6,008,290.00	6,008,290,00	2,161,356,92	6,711,905.00	703,615.00	11.79
TOTAL, OTHER STATE REVENUE			7,319,551.00	7,319,551.00	2,202,174.44	8,109,456.00	789,905.00	10.8%
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	0.09
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%

Printed: 12/6/2023 1:30 PM

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 8 D (F)
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.09
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0,00	0.00	0.09
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	0.00
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0
Leases and Rentals		8650	88,080.00	88,080.00	6,600.00	12,480.00	(75,600.00)	-85.8
Interest		8660	100,000.00	100,000.00	344,174.25	496,000.00	396,000.00	396.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0
Interagency Services		8677	178,149.00	178,149.00	0.00	178,149.00	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	127,999.00	127,999.00	0.00	115,199.00	(12,800.00)	-10.0
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	659,883.00	659,883.00	201,646.43	906,986.00	247,103.00	37.4
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0
From County Offices	6500	8792	1,218,148.00	1,218,148.00	316,344.00	1,218,148.00	0.00	0.0
From JPAs	6500	8793	0.00	0,00	0.00	0.00	0.00	0.0
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0
From County Offices	6360	8792	0.00	0.00	0.00	0,00	0.00	0.0
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.
From JPAs	All Other	8793	0,00	0.00	0.00	0.00	0.00	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			2,372,259.00	2,372,259.00	868,764.68	2,926,962.00	554,703.00	23.4
TOTAL, REVENUES			52,475,242.00	52,475,242.00	12,809,650.63	54,448,072.00	1,972,830.00	3.8
CERTIFICATED SALARIES			52, 77 0,242,00	J_ . V , L TZ. VU	,550,500.00	2.,	.,5,2,550.00	0.0
Certificated Teachers' Salaries		1100	17,395,585.00	17,395,585.00	4,890,841.62	18,363,229.00	(967,644.00)	-5.0
Certificated Pupil Support Salaries		1200	1,063,760.00	1,063,760.00	272,833.61	994,776,00	68,984.00	6.5
Certificated Supervisors' and Administrators' Salaries		1300	2,086,662.00	2,086,662.00	695,553.56	2,086,664.00	(2.00)	0,1
				2,000,002,00	555,555.50	_,555,001.00	(2.50)	0.,

Printed: 12/6/2023 1:30 PM

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, CERTIFICATED SALARIES			21,356,954.00	21,356,954.00	5,897,697.79	21,639,037.00	(282,083.00)	-1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,961,494.00	2,961,494,00	796,376.36	2,977,026.00	(15,532.00)	-0.5%
Classified Support Salaries		2200	2,861,514.00	2,861,514.00	847,101.18	2,966,289.00	(104,775.00)	-3.7%
Classified Supervisors' and Administrators' Salaries		2300	600,356.00	600,356.00	230,813.77	735,464.00	(135,108.00)	-22.5%
Clerical, Technical and Office Salaries		2400	2,069,195.00	2,069,195.00	597,030.15	2,004,572.00	64,623.00	3.1%
Other Classified Salaries		2900	1,443,263.00	1,443,263.00	407,958.32	1,565,797.00	(122,534.00)	-8.5%
TOTAL, CLASSIFIED SALARIES			9,935,822.00	9,935,822.00	2,879,279.78	10,249,148.00	(313,326.00)	-3.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,933,680,00	5,933,680.00	1,069,209.66	6,152,764.00	(219,084.00)	-3.7%
PERS		3201-3202	2,176,241.00	2,176,241.00	677,419.18	2,360,571.00	(184,330.00)	-8.5%
OASDI/Medicare/Alternative		3301-3302	1,095,869.00	1,095,869.00	311,128.75	1,158,054.00	(62,185.00)	-5.7%
Health and Welfare Benefits		3401-3402	2,262,867.00	2,262,867.00	709,200.37	2,495,916.00	(233,049.00)	-10.3%
Unemploy ment Insurance		3501-3502	15,564.00	15,564.00	4,397.50	16,467,00	(903.00)	-5.8%
Workers' Compensation		3601-3602	507,472,00	507,472.00	151,933.61	536,299.00	(28,827.00)	-5.7%
OPEB, Allocated		3701-3702	173,993.00	173,993.00	78,290.00	173,993.00	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	542,991.00	542,991.00	423,113.14	548,618.00	(5,627.00)	-1.0%
TOTAL, EMPLOYEE BENEFITS			12,708,677.00	12,708,677.00	3,424,692.21	13,442,682.00	(734,005.00)	-5.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	55,000.00	55,000.00	5,947.39	1,874,924.00	(1,819,924.00)	-3,309.0%
Books and Other Reference Materials		4200	0.00	0.00	9,482.77	10,000.00	(10,000.00)	New
Materials and Supplies		4300	2,309,675.00	2,309,675.00	600,953.76	2,775,530.00	(465,855.00)	-20.2%
Noncapitalized Equipment		4400	145,983.00	145,983.00	95,346.54	255,817.00	(109,834.00)	-75.2%
Food		4700	0.00	0.00	0.00	229,060.00	(229,060.00)	New
TOTAL, BOOKS AND SUPPLIES			2,510,658.00	2,510,658.00	711,730.46	5,145,331.00	(2,634,673.00)	-104.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	828,726.00	828,726.00	200,194,40	1,619,467.00	(790,741.00)	-95.4%
Travel and Conferences		5200	78,119.00	78,119.00	37,927.85	124,902.00	(46,783.00)	-59.9%
Dues and Memberships		5300	27,505.00	27,505.00	34,683.08	37,349.00	(9,844.00)	-35.8%
Insurance		5400-5450	114,616.00	114,616.00	90,734.00	183,454.00	(68,838.00)	-60.1%
Operations and Housekeeping Services		5500	891,276.00	891,276.00	252,933.88	894,729.00	(3,453.00)	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	399,910.00	399,910.00	306,665.11	591,423.00	(191,513.00)	-47.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	(168.00)	168.00	New
Professional/Consulting Services and Operating Expenditures		5800	1,866,043.00	1,866,043.00	1,054,125.39	2,356,753.00	(490,710.00)	-26.3%
Communications		5900	95,620.00	95,620.00	39,614.56	107,351.00	(11,731.00)	-12.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,301,815.00	4,301,815.00	2,016,878,27	5,915,260.00	(1,613,445,00)	-37.5%
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	1,471,000.00	1,471,000.00	196,006.47	2,693,370.00	(1,222,370.00)	-83.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Media for New School Libraries or		6300						
Major Expansion of School Libraries			0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	90,000.00	90,000.00	106,030.76	244,533.00	(154,533.00)	-171.7%
Equipment Replacement		6500	429,189.00	429,189.00	304,561,20	740,194.00	(311,005.00)	-72.5%
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			1,990,189.00	1,990,189.00	606,598.43	3,678,097.00	(1,687,908.00)	-84.8%
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	65,369.00	65,369.00	29,684.00	90,715.00	(25,346.00)	-38.8%
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	0.09
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)			65,369.00	65,369.00	29,684.00	90,715.00	(25,346.00)	-38.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	(1.00)		
Transfers of Indirect Costs - Interfund		7350	(86,990.00)	(86,990.00)	0.00	(110,451.00)	23,461.00	-27.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(86,990.00)	(86,990.00)	0.00	(110,452.00)	23,462.00	-27.0%
TOTAL, EXPENDITURES			52,782,494.00	52,782,494.00	15,566,560.94	60,049,818.00	(7,267,324.00)	-13.89
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								_
From: Special Reserve Fund		8912	0,00	0.00	0.00	0.00	0.00	0.09

Printed: 12/6/2023 1:30 PM

Description	Resource Object Codes 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: Bond Interest and							
Redemption Fund	8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		20,000.00	20,000.00	0,00	20,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	7611	0.00	0.00	0.00	0.00	0.00	0,0%
To: Special Reserve Fund	7612	0.00	0.00	0,00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0,00	0,00	0.00	0.0%
To: Cafeteria Fund	7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
State Apportionments							
Emergency Apportionments	8931	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds							
Proceeds from Disposal of Capital Assets	8953	0.00	0,00	0,00	0.00	0.00	0.09
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0,00	0.00	0.00	0.00	0.09
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	0.09
Proceeds from SBITAs	8974	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Sources	8979	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0
(c) TOTAL, SOURCES		5,000.00	5,000.00	0.00	5,000.00	0.00	0.0
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses	7699	0.00	0.00	0.00	0,00	0.00	0.09
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS							REAL VALUE
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	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		25,000.00	25,000.00	0.00	25,000.00	0.00	0.09

First Interim General Fund Exhibit: Restricted Balance Detail

34 67348 0000000 Form 01I E8146S8S2H(2023-24)

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Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	2,316,759.76
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	38,334.00
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	4,853,00
6266	Educator Effectiveness, FY 2021-22	.76
6300	Lottery: Instructional Materials	201,338.83
6546	Mental Health-Related Services	85,364.29
6547	Special Education Early Intervention Preschool Grant	531,128.59
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	.60
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	403,987.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.04
7029	Child Nutrition: Food Service Staff Training Funds	.62
7311	Classified School Employee Professional Development Block Grant	.3
7415	Classified School Employee Summer Assistance Program	39,757.00
7435	Learning Recovery Emergency Block Grant	1,480,740.74
7810	Other Restricted State	.84
9010	Other Restricted Local	54,589.1
al, Restricted Ba	alance	5,156,855.5

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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)
A. REVENUES								and the same
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employ ee 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 EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
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		2 - 1 - 1 - 1 S
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0,00		

34 67348 0000000 Form 08I E8146S8S2H(2023-24)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES					1 468 1			
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	116,802.22	116,802.22		116,802.22	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)			116,802.22	116,802.22		116,802.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,802.22	116,802.22	188	116,802.22		
2) Ending Balance, June 30 (E + F1e)			116,802.22	116,802.22		116,802,22		
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	116,802.22	116,802.22		116,802.22		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00	M. HOW	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			1	2715		110 8 2		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		NU F
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0,00	0.00	0,00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								-
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0,00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0,00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0,00	0.00	0.00	0.00	0.00	0,0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	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%
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	0.09
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 EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.09
CAPITAL OUTLAY								
Equipment		6400	0.00	0,00	0.00	0.00	0.00	0.09
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	0.09
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

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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 OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0,0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		M WAS
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0,00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0,00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0,00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Galt Joint Union Elementary Sacramento County

2023-24 First Interim Student Activity Special Revenue Fund Exhibit: Restricted Balance Detail

34 67348 0000000 Form 08I E8146\$8\$2H(2023-24)

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Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	116,802.22
Total, Restricted Balance		116,802.22

acramento County			r	(i	r = :			r
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			1128 33.3				= // (**)	
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	757,719.00	757,719.00	316,068,47	903,335,00	145,616.00	19,2%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	2,465.00	3,975.00	2,975.00	297.5%
5) TOTAL, REVENUES			758,719,00	758,719.00	318,533,47	907,310.00		THE PROPERTY.
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	290,463,00	290,463.00	94,850,46	316,532.00	(26,069.00)	-9.0%
2) Classified Salaries		2000-2999	179,112.00	179,112.00	46,161.27	181,312.00	(2,200.00)	-1.2%
3) Employee Benefits		3000-3999	184,114.00	184,114.00	51,868.74	210,221.00	(26,107.00)	-14.29
4) Books and Supplies		4000-4999	10,839.00	10,839.00	4,643.39	133,317.00	(122,478.00)	-1,130.09
5) Services and Other Operating Expenditures		5000-5999	70,717.00	70,717.00	11,404.71	25,127.00	45,590.00	64.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00
o, capital callay		7100-	0,00					
7) Other Outgo (excluding Transfers of Indirect Costs)		7299,7400-					0.00	
		7499	0.00	0.00	0.00	0.00		0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	22,474.00	22,474.00	0.00	43,020.00	(20,546.00)	-91.4
9) TOTAL, EXPENDITURES			757,719.00	757,719.00	208,928.57	909,529.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,000.00	1,000.00	109,604.90	(2,219.00)		
D. OTHER FINANCING SOURCES/USES		1			,			
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		5555 5555	0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C								
+ D4)			1,000.00	1,000.00	109,604,90	(2,219.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	132,948.87	132,948.87		132,948.87	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)			132,948.87	132,948.87		132,948.87		18,04
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			132,948,87	132,948.87		132,948.87		Fall offi
2) Ending Balance, June 30 (E + F1e)			133,948.87	133,948,87		130,729.87	/ - L	X I
Components of Ending Fund Balance								S. Sino
a) Nonspendable								93 84
Revolving Cash		9711	0.00	0.00	men and	0.00		
Stores		9712	0.00	0.00		0.00	V 7.57	B/ASA
Prepaid Items		9713	0.00	0.00		0.00		N 157
All Others		9719	0.00	0.00		0.00	1.316	Per l'in
								100
b) Restricted		9740	133,948.87	133,948.87	17 18 8	130,729.87	F 3 14 1 188	1500
c) Committed					COKOT ST	Part of the little		100, 19

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		1
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated			17 7 2 10			12000		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		6 544, 78
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE			1					
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.09
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0,00	0.09
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.09
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0,00	0.00	0.00	0.09
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.09
Child Development Apportionments		8530	0.00	0.00	0.00	0,00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.09
State Preschool	6105	8590	700,398.00	700,398.00	278,253,35	836,949.00	136,551.00	19,59
All Other State Revenue	All Other	8590	57,321.00	57,321.00	37,815.12	66,386.00	9,065.00	15.89
TOTAL, OTHER STATE REVENUE			757,719.00	757,719.00	316,068.47	903,335.00	145,616.00	19.29
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0,00	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.09
Interest		8660	1,000.00	1,000.00	2,465.00	3,975.00	2,975.00	297.5
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.09
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	0.00
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	1,000.00	2,465.00	3,975.00	2,975.00	297.5
TOTAL, REVENUES			758,719.00	758,719.00	318,533.47	907,310.00	RUDA	
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	290,463.00	290,463.00	94,850.46	316,532.00	(26,069.00)	-9.0
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0,0
TOTAL, CERTIFICATED SALARIES			290,463.00	290,463.00	94,850,46	316,532.00	(26,069.00)	-9.0
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	118,314.00	118,314.00	28,709.51	120,249.00	(1,935.00)	-1.6
Classified Support Salaries		2200	27,988.00	27,988.00	8,503.63	28,252,00	(264.00)	-0.9
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	32,810.00	32,810.00	8,948.13	32,811,00	(1.00)	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			179,112.00	179,112.00	46,161.27	181,312,00	(2,200.00)	-1,2
EMPLOYEE BENEFITS								
STRS		3101-3102	80,300.00	80,300.00	15,747.95	83,703.00	(3,403,00)	-4.2
PERS		3201-3202	30,756.00	30,756.00	11,502.53	39,159.00	(8,403.00)	-27.39
OASDI/Medicare/Alternative		3301-3302	17,951.00	17,951.00	5,414.02	20,682.00	(2,731.00)	-15.2
Health and Welfare Benefits		3401-3402	45,182.00	45,182.00	15,901.41	55,550.00	(10,368.00)	-22,9
Unemployment Insurance		3501-3502	236.00	236.00	70.64	254,00	(18,00)	-7.6
Workers' Compensation		3601-3602	8,072.00	8,072.00	2,818.68	9,198.00	(1,126.00)	-13.9
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 Employ ee Benefits		3901-3902	1,617.00	1,617.00	413.51	1,675.00	(58.00)	-3,6
TOTAL, EMPLOYEE BENEFITS			184,114.00	184,114.00	51,868.74	210,221.00	(26,107.00)	-14.2
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	10,839.00	10,839.00	4,643.39	133,317.00	(122,478.00)	-1,130,
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0
Food		4700	0.00	0.00	0.00	0,00	0.00	0.
TOTAL, BOOKS AND SUPPLIES			10,839.00	10,839.00	4,643.39	133,317.00	(122,478.00)	-1,130.
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	110.00	0.00	0.00	0.
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.
Operations and Housekeeping Services		5500	34,813.00	34,813.00	7,929.30	21,000.00	13,813.00	39.
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	1,500.00	1,500.00	(1,500.00)	N
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	168.00	(168.00)	N
Professional/Consulting Services and								
Operating Expenditures		5800	1,410.00	1,410.00	1,759.00	1,959.00	(549.00)	-38.
Communications		5900	34,494.00	34,494.00	106.41	500.00	33,994.00	98.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			70,717.00	70,717.00	11,404.71	25,127.00	45,590.00	64.
APITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.
Equipment Replacement		6500	0,00	0.00	0.00	0.00	0.00	0.
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	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.

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								
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	22,474,00	22,474.00	0.00	43,020.00	(20,546.00)	-91.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,474,00	22,474,00	0.00	43,020.00	(20,546.00)	-91.4%
TOTAL, EXPENDITURES			757,719.00	757,719.00	208,928.57	909,529.00		
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					100	JANE VIII		WAY TOUR
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		

34673480000000 Form 12I E8146S8S2H(2023-24)

Resource	Description	2023-24 Projected Totals
5066	Child Dev elopment: ARP California State Preschool Program - Rate Supplements	61,097.00
6130	Child Dev elopment: Center-Based Reserv e Account	69,632.87
Total, Restricted Balance		130,729.87

acramento County					r :		r		
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 Columi B & D (F)	
A. REVENUES			mark (Fig. 1911)	The state of		1.000	le M	mil III	
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.09	
2) Federal Revenue		8100-8299	2,138,658.00	2,138,658.00	35,667.03	2,138,658,00	0.00	0.09	
3) Other State Revenue		8300-8599	1,069,998.00	1,069,998.00	131,602.16	1,192,790.00	122,792.00	11.5	
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	29,130.63	35,487.00	31,487.00	787.2	
5) TOTAL, REVENUES			3,212,656.00	3,212,656,00	196,399.82	3,366,935.00			
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0	
2) Classified Salaries		2000-2999	822,084.00	822,084.00	238,037.26	868,597.00	(46,513.00)	-5.7	
3) Employ ee Benefits		3000-3999	324,535.00	324,535.00	112,510.45	404,127.00	(79,592.00)	-24.5	
4) Books and Supplies		4000-4999	1,065,175.00	1,065,175.00	277,873.09	1,129,708.00	(64,533.00)	-6.1	
5) Services and Other Operating Expenditures		5000-5999	41,600.00	41,600.00	11,311.63	41,702,00	(102.00)	-0.2	
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0	
o) Capital Outlay		7100-	0.00	0.00	0.00	0.00	0.00	0.0	
7) Other Outgo (excluding Transfers of Indirect Costs)		7299,7400-					0.00		
		7499	0.00	0.00	0.00	0.00		0.0	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	64,516,00	64,516.00	0.00	67,431.00	(2,915.00)	-4.5	
9) TOTAL, EXPENDITURES			2,317,910.00	2,317,910.00	639,732.43	2,511,565.00			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			894,746.00	894,746.00	(443,332.61)	855,370.00			
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				.10					
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	2 1 1 1		
E. NET INCREASE (DECREASE) IN FUND									
BALANCE (C + D4)			894,746.00	894,746.00	(443,332.61)	855,370.00			
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,718,541.39	1,718,541.39		1,718,541.39	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)			1,718,541.39	1,718,541.39		1,718,541.39	T. T. E. J.		
d) Other Restatements		9795	0,00	0.00		0.00	0.00	0.0	
e) Adjusted Beginning Balance (F1c + F1d)			1,718,541.39	1,718,541.39		1,718,541.39	TEST I	5 22	
2) Ending Balance, June 30 (E + F1e)			2,613,287,39	2,613,287,39		2,573,911.39			
Components of Ending Fund Balance					S R Dan H			Su E	
a) Nonspendable									
Revolving Cash		9711	0.00	0.00		0.00		A E	
Stores		9712	0.00	0.00		0.00		11 W	
Prepaid Items		9713	0.00	0.00		0.00	EL SWAIN		
•			THE RESERVE THE PARTY NAMED IN						
All Others		9719	0.00	0.00		0.00		1	
b) Restricted		9740	2,613,287.39	2,613,287.39	Silving.	2,573,911-39		7.000	

Description	Resource Object Codes 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							No.
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated			- S		HOA E		h. 1
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		10372
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		
FEDERAL REVENUE							
Child Nutrition Programs	8220	2,138,658.00	2,138,658.00	35,667.03	2,138,658.00	0.00	0.0
Donated Food Commodities	8221	0.00	0,00	0.00	0.00	0.00	0.0
All Other Federal Revenue	8290	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE		2,138,658.00	2,138,658.00	35,667.03	2,138,658.00	0.00	0.0
OTHER STATE REVENUE							
Child Nutrition Programs	8520	1,069,998.00	1,069,998.00	131,602.16	1,192,790.00	122,792.00	11.5
All Other State Revenue	8590	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		1,069,998.00	1,069,998.00	131,602.16	1,192,790.00	122,792.00	11.5
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	(39.25)	1,500.00	1,500.00	Ne
Leases and Rentals	8650	0.00	0.00	0.00	0.00	0.00	0.0
Interest	8660	2,000.00	2,000.00	13,334.00	17,000.00	15,000.00	750.0
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0
Fees and Contracts							
Interagency Services	8677	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue							
All Other Local Revenue	8699	2,000.00	2,000.00	15,835.88	16,987.00	14,987.00	749.4
TOTAL, OTHER LOCAL REVENUE		4,000.00	4,000.00	29,130.63	35,487.00	31,487.00	787.2
TOTAL, REVENUES	_	3,212,656.00	3,212,656.00	196,399.82	3,366,935.00		
CERTIFICATED SALARIES							
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.00	0.00	0.00	0.0
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		0,00	0.00	0.00	0.00	0.00	0.0
CLASSIFIED SALARIES							
Classified Support Salaries	2200	688,703.00	688,703.00	193,923.56	735,215.00	(46,512.00)	-6.8
Classified Supervisors' and Administrators' Salaries	2300	92,178.00	92,178-00	30,726-12	92,179.00	(1.00)	0.0
Clerical, Technical and Office Salaries	2400	41,203.00	41,203.00	13,387.58	41,203.00	0.00	0.0
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		822,084.00	822,084.00	238,037.26	868,597.00	(46,513.00)	-5.7
EMPLOYEE BENEFITS		,00 11,00	,00,,,00			(,)	5.1
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0
PERS	3201-3202	147,062.00	147,062.00	56,031.85	184,713.00	(37,651.00)	-25.6
OASDI/Medicare/Alternative	3301-3302	62,940.00	62,940.00	17,730.73	66,845.00	(3,905.00)	-6.2
Health and Welfare Benefits	3401-3402	87,880.00	87,880.00	31,431.66	124,717.00	(36,837.00)	-41.9
	J-10 1-J40Z] 37,000.00	57,000.00	01,701,00	127,111.00	(00,001,00)	,1.8

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 Colum B & D (F)
Workers' Compensation		3601-3602	13,433.00	13,433.00	4,129.87	14,364.00	(931.00)	-6, 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	12,806.00	12,806.00	3,066.79	13,038.00	(232.00)	-1,8
TOTAL, EMPLOYEE BENEFITS			324,535,00	324,535.00	112,510.45	404,127.00	(79,592.00)	-24.5
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	86,800.00	86,800.00	19,605.77	108,146.00	(21,346.00)	-24.0
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0
Food		4700	978,375.00	978,375.00	258,267.32	1,021,562.00	(43,187.00)	-4.
TOTAL, BOOKS AND SUPPLIES			1,065,175.00	1,065,175.00	277,873.09	1,129,708.00	(64,533.00)	-6.
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0,
Travel and Conferences		5200	1,000.00	1,000.00	347.79	1,068.00	(68.00)	-6.
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0,
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.
Operations and Housekeeping Services		5500	8,100.00	8,100.00	914.70	8,100.00	0.00	0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,500.00	7,500.00	0.00	7,500.00	0.00	0
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0
Professional/Consulting Services and								
Operating Expenditures		5800	25,000.00	25,000.00	10,049.14	25,034.00	(34.00)	-0
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,600.00	41,600.00	11,311.63	41,702.00	(102.00)	-0
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0
Subscription Assets		6700	0.00	0.00	0,00	0.00	0.00	0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0,00	0.00	0
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	64,516.00	64,516.00	0.00	67,431.00	(2,915.00)	-4.
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			64,516.00	64,516.00	0.00	67,431.00	(2,915.00)	-4
TOTAL, EXPENDITURES			2,317,910.00	2,317,910.00	639,732.43	2,511,565.00		

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)
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				SE XIII				
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							THU.	
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

2023-24 First Interim Cafeteria Special Revenue Fund Restricted Detail

34673480000000 Form 13I E8146S8S2H(2023-24)

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,437,623.42
5330	Child Nutrition: Summer Food Service Program Operations	103,432.97
7033	Child Nutrition: School Food Best Practices Apportionment	32,855.00
Total, Restricted Balance		2,573,911.39

acramento County		penditures b	y object				E8146S8S	(2020
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 Columi B & D (F)
A. REVENUES				Maria di				
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
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	6,224.00	9,100.00	7,400.00	435.3
5) TOTAL, REVENUES			1,700.00	1,700.00	6,224.00	9,100.00		
B. EXPENDITURES				REVIEW.				FRY.
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
o, capital callay		7100-			18 bin			
7) Other Outgo (excluding Transfers of Indirect Costs)		7299,7400-					0.00	
		7499	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)			1,700.00	1,700.00	6,224.00	9,100.00		
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)			1,700.00	1,700.00	6,224.00	9,100.00	BURNEY	
F. FUND BALANCE, RESERVES								
Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	283,452.23	283,452.23		283,452.23	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		0,00	283,452.23	283,452.23		283,452.23	E ESTUR	
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		3,00	283,452.23	283,452.23		283,452.23	TURNES!	
2) Ending Balance, June 30 (E + F1e)			285,152.23	285,152.23		292,552.23		
			200, 102.20	200, 102.20		292,302,20		
Components of Ending Fund Balance			I EVAN		TIS/AS	By F. B.		19 32
a) Nonspendable		0711	0.00	0.00	3. 1	0.00		lu di
Revolving Cash		9711	0.00	0.00		0.00	o skilled to	1/3
Stores		9712	0.00	0.00		0.00	Tingled Lo	
Prepaid Items		9713	0.00	0.00		0.00	mec.	1000
All Others		9719	0.00	0.00	18 10 10	0.00	27 1 1/2	
b) Restricted		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	e Paris	0.00		781
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	285,152.23	285,152.23		292,552.23		
Special reserve fund for Postemployment Benefits	0000	9780		285, 152.23				
Special reserve fund for Postemployment Benefits	0000	9780	285, 152, 23					
Special Reserve fund for Post Employment Benefits	0000	9780				292,552.23		
e) Unassigned/Unappropriated				SAME.	1000			
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		بعينات
OTHER LOCAL REVENUE								
Interest		8660	1,700.00	1,700_00	6,224.00	9,100.00	7,400.00	435.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,700.00	1,700.00	6,224.00	9,100.00	7,400.00	435.3%
TOTAL, REVENUES			1,700.00	1,700.00	6,224.00	9,100.00		TVE VIS
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			all Control	Charles and	48-11	seesal ;	Separate	3
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							35	TIES T
(a - b + c - d + e)			0.00	0,00	0.00	0.00		Les all

2023-24 First Interim Special Reserve Fund for Postemployment Benefits Restricted Detail

34673480000000 Form 201 E8146S8S2H(2023-24)

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

Description		Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Columi B & D (F)
A. REVENUES			A DA		Marine Service	5-1171		EL V
1) LCFF Sources	8	8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue	8	8100-8299	0.00	0.00	0.00	0.00	0.00	0.09
3) Other State Revenue	8	8300-8599	0.00	0.00	0.00	0,00	0.00	0.0
4) Other Local Revenue	{	8600-8799	0.00	0.00	0.00	0,00	0.00	0.0
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		P 2
3. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0
2) Classified Salaries	3	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0
3) Employ ee 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		6000-5999	0.00	0.00	0.00	0.00	0.00	0.0
o) Capital Outlay	,	7100-	0.00	0.00	0.00	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)	7	7100-					0.00	
,		7499	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) D. OTHER FINANCING SOURCES/USES			0,00	0.00	0.00	0.00		
OTHER FINANCING SOURCES/USES 1) Interfund Transfers								
•		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0
a) Transfers In		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0
b) Transfers Out 2) Other Sources/Uses	1	1000-1029	0.00	0.00	0.00	0.00	0.00	0.0
		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0
a) Sources								0.0
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	-
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES					1 T.S. BY			
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		0.00	0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		0100	0.00	0.00		0.00	0,00	U.S.
e) Adjusted Beginning Balance (F1C + F1d) 2) Ending Balance, June 30 (E + F1e)				0.00		0.00		
			0.00	0.00		0.00		W123
Components of Ending Fund Balance								
a) Nonspendable		0=11						(18)
Revolving Cash		9711	0.00	0.00		0.00		200
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		NE.
All Others		9719	0.00	0.00		0.00		15- 1

Description	Resource Object Codes 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							and to
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated		5. SH S	1000	I STATE			
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0,00		12000
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	000	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	0005	211				0.00	50
Deduction	8625	0.00	0.00	0.00	0.00	0,00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0,00	0.00	0.00	0.00	0,00	0.0%
Sales							
Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
All Other Local Revenue	8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		0.00	0.00	0.00	0-00	0.00	0.0%
TOTAL, REVENUES		0.00	0.00	0.00	0.00		
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Columi B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0
PERS		3201-3202	0.00	0,00	0.00	0.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0,0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0,00	0.0
Workers' Compensation		3601-3602	0.00	0,00	0.00	0.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00	0,00	0.00	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0,00	0.00	0.00	0.00	0.00	0.0
Other Employ ee 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				15 TEA	PER	THE STREET	A DEST	- Ta
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	00
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
		6400	0.00	0.00	0.00	0.00	0.00	0.0
Equipment								
Equipment Replacement		6500 6600	0.00	0.00	0.00	0.00	0.00	0.0
Lease Assets Subscription Assets		6700	0.00		0.00	0.00	0.00	0.0
Subscription Assets TOTAL, CAPITAL OUTLAY		0700	0.00	0.00	0.00	0.00	0.00	0.0
			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		1233	0.00	0.00	0.00	0.00	0.00	Ų, t
Repayment of State School Building Fund Aid - Proceeds from								
Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service - Interest		7438	0.00	0.00	0.00	0,00	0-00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0,00	0.00	0.00	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								
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						18 1 17,		1.05
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		E25.0

2023-24 First Interim Building Fund Restricted Detail

Galt Joint Union Elementary Sacramento County

34673480000000 Form 21I E8146S8S2H(2023-24)

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D)	% Diff Column B & D
			()	(B)	(-,	(-,	(E)	(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	0.09
3) Other State Revenue		8300-8599	552.00	552,00	0.00	552.00	0.00	0.09
4) Other Local Revenue		8600-8799	292,500.00	292,500.00	438,683.90	811,365.00	518,865.00	177.49
5) TOTAL, REVENUES			293,052,00	293,052,00	438,683,90	811,917.00		Phon
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0,00	0.00	0.00	0,0
2) Classified Salaries		2000-2999	51,657.00	51,657.00	14,469.27	51,452.00	205.00	0.4
3) Employ ee Benefits		3000-3999	21,639,00	21,639.00	4,797.43	22,345.00	(706.00)	-3, 3
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	62,600.00	62,600.00	24,804.81	80,471.00	(17,871.00)	-28.5
6) Capital Outlay		6000-6999	1,229,340.00	1,229,340.00	431,145.07	1,381,333.00	(151,993.00)	-12.4
		7100-			24			
7) Other Outgo (excluding Transfers of Indirect Costs)		7299,7400-					0.00	
,		7499	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			1,365,236.00	1,365,236.00	475,216.58	1,535,601.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,072,184.00)	(1,072,184.00)	(36,532.68)	(723,684.00)		
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	20,000.00	20,000.00	0.00	20,000.00	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		0000 0000	(20,000.00)	(20,000.00)	0.00	(20,000.00)		
E. NET INCREASE (DECREASE) IN FUND			(201000:00)	(201000:00)	0.00	(20,000.00)		ANT T
BALANCE (C + D4)			(1,092,184.00)	(1,092,184.00)	(36,532,68)	(743,684.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,295,742.44	1,295,742.44	0.7	1,295,742.44	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)			1,295,742.44	1,295,742.44		1,295,742.44		KY K
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			1,295,742.44	1,295,742.44		1,295,742.44		18/19
2) Ending Balance, June 30 (E + F1e)			203,558.44	203,558.44		552,058.44		
Components of Ending Fund Balance				,				30 9
a) Nonspendable								The state of
Revolving Cash		9711	0.00	0.00		0-00		
		9711	0.00	0.00		0.00		1
Stores								1
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		1958
b) Legally Restricted Balance		9740	203,558,44	203,558.44		552,058.44		1/ 1903/11 -

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		1-1-
d) Assigned								
Other Assignments		9780	0.00	0,00		0.00		
e) Unassigned/Unappropriated			26 3 5 1 125					All Special
Reserve for Economic Uncertainties		9789	0.00	0.00		0,00		SEAL F
Unassigned/Unappropriated Amount		9790	0,00	0,00		0,00		100
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	552.00	552.00	0.00	552.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			552.00	552.00	0.00	552.00	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	35,000.00	35,000.00	1,935.31	62,365.00	27,365.00	78,2%
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	0.09
Interest		8660	7,500.00	7,500.00	34,655.00	51,000,00	43,500.00	580.0%
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								
Mitigation/Dev eloper Fees		8681	250,000.00	250,000.00	402,093.59	698,000.00	448,000.00	179.29
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.00
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			292,500.00	292,500.00	438,683.90	811,365.00	518,865.00	177.49
TOTAL, REVENUES			293,052.00	293,052.00	438,683.90	811,917,00		
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	0,00
Classified Supervisors' and Administrators' Salaries		2300	51,657.00	51,657.00	14,469.27	51,452.00	205.00	0.49
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.09

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	0.09
TOTAL, CLASSIFIED SALARIES			51,657.00	51,657.00	14,469.27	51,452.00	205.00	0.49
EMPLOYEE BENEFITS								
STRS		3101-3102	552,00	552.00	0.00	552.00	0.00	0.0
PERS		3201-3202	13,782.00	13,782.00	2,828.31	13,728.00	54.00	0.4
OASDI/Medicare/Alternative		3301-3302	3,405.00	3,405,00	1,034.02	3,917.00	(512.00)	-15.0
Health and Welfare Benefits		3401-3402	2,616.00	2,616.00	545.43	2,806.00	(190.00)	-7.3
Unemployment Insurance		3501-3502	26,00	26.00	7.23	26.00	0.00	0,0
Workers' Compensation		3601-3602	844.00	844.00	251.04	852.00	(8.00)	-0.9
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0,00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0,0
Other Employ ee Benefits		3901-3902	414.00	414.00	131.40	464.00	(50.00)	-12.1
TOTAL, EMPLOYEE BENEFITS			21,639.00	21,639.00	4,797.43	22,345.00	(706,00)	-3.3
BOOKS AND SUPPLIES			F RE LOS		Tall Tall	S128 40	12 LE	IN THE
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0,00	0.00	0.00	0.0
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	62,600.00	62,600.00	24,804.81	80,471.00	(17,871.00)	-28.5
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,600.00	62,600.00	24,804.81	80,471.00	(17,871.00)	-28.5
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	1,229,340.00	1,229,340.00	431,145.07	1,336,191.00	(106,851.00)	-8.7
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	0.00	0.00	0.00	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0,00	45,142.00	(45,142.00)	Ne
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			1,229,340.00	1,229,340.00	431,145.07	1,381,333.00	(151,993.00)	-12.4
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)
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			1,365,236.00	1,365,236.00	475,216,58	1,535,601.00		
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	20,000.00	20,000.00	0.00	20,000.00	0,00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	20,000.00	0.00	20,000.00	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					/ J. ia			
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)			(20,000.00)	(20,000-00)	0-00	(20,000.00)		

2023-24 First Interim Capital Facilities Fund Restricted Detail

Galt Joint Union Elementary Sacramento County 346734800000000 Form 25l E8146S8S2H(2023-24)

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	552,058.44
Total, Restricted Balance		552,058.44

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				THE STATE	25.0		13.5	
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	5,000.00	5,000,00	77,348,00	82,348.00	77,348.00	1,547.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	77,348.00	82,348.00		
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	10,000.00	10,000.00	62,665,00	77,405.00	(67,405,00)	-674.1%
6) Capital Outlay		6000-6999	4,206,110.00	4,206,110.00	1,328,407,21	5,036,909,00	(830,799.00)	-19,8%
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			4,216,110.00	4,216,110.00	1,391,072.21	5,114,314.00		I K IE I
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers			(4,211,110.00)		(1,313,724,21)	(5,031,966.00)		
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,211,110.00)	(4,211,110.00)	(1,313,724.21)	(5,031,966.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,153,137,36	8,153,137,36		8,153,137,36	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			8,153,137,36	8,153,137,36		8,153,137.36		1000
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)			8,153,137.36	8,153,137.36		8,153,137.36		RUS B
2) Ending Balance, June 30 (E + F1e)			3,942,027.36	3,942,027.36		3,121,171.36		
Components of Ending Fund Balance								VE TI
a) Nonspendable								N. Co
Revolving Cash		9711	0.00	0,00		0.00		837 18
Stores		9712	0.00	0.00		0.00	Mary St.	Service of the last
Prepaid Items		9713	0.00	0.00		0.00		E TO
All Others		9719	0,00	0.00		0,00		0.118
			711					

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							2018	
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0,00	0,00		0.00		
d) Assigned								
Other Assignments		9780	5,000.00	5,000.00		77,348.00		
County School Facilities Fund	0000	9780		5,000.00				
County School Facilities Fund	0000	9780	5,000.00					
County School Facilities Fund	0000	9780				77,348.00		
e) Unassigned/Unappropriated			880 mg (1) =	I SEED		DOM: NO.		
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								Ì
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0,00	0.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0
Interest		8660	5,000.00	5,000.00	77,348.00	82,348.00	77,348.00	1,547.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	77,348.00	82,348.00	77,348.00	1,547.0
TOTAL, REVENUES			5,000.00	5,000.00	77,348.00	82,348.00	15-50-58	
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	0.4
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.
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.
OPEB, Active Employees		3751-3752	0.00	0-00	0.00	0.00	0.00	0.

File: Fund-Di, Version 3 Page 2

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 Colun B & D (F)
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				Lwary an				
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,
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0,
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0,00	0.00	0.00	0.
Travel and Conferences		5200	0.00	0,00	0.00	0.00	0.00	0,
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0,
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0,00	0,00	0.00	0
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	10,000.00	62,665.00	77,405.00	(67,405.00)	-674
Communications		5900	0.00	0.00	0.00	0.00	0.00	C
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	10,000.00	62,665.00	77,405.00	(67,405.00)	-674
CAPITAL OUTLAY								Ì
Land		6100	0.00	0.00	0.00	0.00	0.00	0
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	c
Buildings and Improvements of Buildings		6200	4,206,110.00	4,206,110,00	1,328,407.21	5,036,909.00	(830,799.00)	-19
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
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0
Equipment Replacement		6500	0,00	0,00	0.00	0.00	0.00	0
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	C
TOTAL, CAPITAL OUTLAY			4,206,110.00	4,206,110.00	1,328,407.21	5,036,909.00	(830,799.00)	∍ 19
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	C
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	C
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	C
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0
anoor oootoj			0.00	0.00	0.00	0.00		<u> </u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0,00	0.0%
Long-Term Debt Proceeds	*?							
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0,00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0,0%
All Other Financing Sources		8979	0.00	0,00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0,00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS			THE WOLLD					PARTY
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				3.				ibne .
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

2023-24 First Interim County School Facilities Fund Restricted Detail

34673480000000 Form 35I E8146S8S2H(2023-24)

Resource	Description	2023-24 Projected Totals
7710	State School Facilities Projects	3,043,823.36
Total, Restricted Balance		3,043,823.36

Printed: 12/6/2023 1:36 PM

2023-24 First Interim Capital Project Fund for Blended Component Units Expenditures by Object

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 Columi B & D (F)
A. REVENUES			4723			100		
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0,00	0.00	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES			100					
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
o) Capital Outlay		7100-	0.00	0.00	0,00	0.00	0,00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7299,7400- 7499	0.00	0.00	0.00	0.00	0.00	0.0
9) Other Outes Transfers of Indirect Conta		7300-7399	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	V IA S	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 JSES (A5 - B9)			0.00	0.00	0.00	0,00		
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		3
E. NET INCREASE (DECREASE) IN FUND BALANCE (C +			0.00	0.00	0.00	0.00		
D4)			0.00	0,00	0.00	0.00	A SERVICE HOME	
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance		0704	0.00	0.00		0.00	0.00	
a) As of July 1 - Unaudited		9791	0.00	0.00	- in the	0.00	0.00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0,0
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		July 8
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		1000
Components of Ending Fund Balance								1
a) Nonspendable								
Revolving Cash		9711	0.00	0.00	13.8	0.00		
Stores		9712	0.00	0.00		0.00		13
Prepaid Items		9713	0,00	0.00		0.00		1991
All Others		9719	0.00	0.00		0.00		-
		9740	0.00	0.00		0.00		Barrier Contract

2023-24 First Interim Capital Project Fund for Blended Component Units Expenditures by Object

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		181 14
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned					Fields			
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated			1887	THE SECTION		1 TANA		
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	0.09
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	0.09
All Other State Revenue		8590	0.00	0,00	0.00	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.09
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.09
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.09
Other		8622	0.00	0.00	0.00	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.09
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.09
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, REVENUES			0.00	0.00	0.00	0.00	HEXTERN	
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

2023-24 First Interim Capital Project Fund for Blended Component Units Expenditures by Object

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)
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	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.00	0,00	0.00	0.09
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	0.09
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			k Shirt i		STEP	Tuwbesis		5434
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.09
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	000	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		. = 55	3.00	0.00	2.00	3.00	0.00	3.0

2023-24 First Interim Capital Project Fund for Blended Component Units Expenditures by Object

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)
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			0.00	0.00	0.00	0.00		(t - 10X 25
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0,00	0,00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0,00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0,00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
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				35 m /	DI DES		W. 21 (4) (E)	THE PARTY
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		

2023-24 First Interim Capital Project Fund for Blended Component Units Restricted Detail

34673480000000 Form 49I E8146S8S2H(2023-24)

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

Page 5

Description	Resource Obj Codes Cod	ject des	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						ex 11111		T TRA
1) LCFF Sources	801	0-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	810	0-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	830	0-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	860	0-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		1 20 1 20
B. EXPENDITURES								-13
1) Certificated Salaries	100	0-1999	0.00	0.00	0.00	0.00	0.00	0.09
2) Classified Salaries	200	0-2999	0.00	0.00	0.00	0.00	0.00	0.09
3) Employ ee Benefits	300	0-3999	0.00	0.00	0.00	0.00	0.00	0.09
4) Books and Supplies	400	0-4999	0.00	0.00	0.00	0.00	0.00	0.09
5) Services and Other Operating Expenditures		0-5999	0.00	0.00	0.00	0.00	0.00	0.09
6) Capital Outlay		0-6999	0.00	0.00	0.00	0.00	0.00	0.09
o) Capital Cullay		100-	0.00	0.00	0.00	0.00	0.00	0.07
7) Other Outgo (excluding Transfers of Indirect Costs)		9,7400-					0.00	
	7	7499	0.00	0.00	0.00	0.00		0.09
8) Other Outgo - Transfers of Indirect Costs	730	0-7399	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		0-8.1
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	890	0-8929	0.00	0.00	0.00	0.00	0.00	0.0
b) Transfers Out	760	0-7629	0.00	0.00	0.00	0.00	0.00	0.0
2) Other Sources/Uses								
a) Sources	893	0-8979	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses	763	0-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions	898	0-8999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C +								
D4)			0.00	0.00	0.00	0,00		E E IBÌS
F. FUND BALANCE, RESERVES					0 - 1.3			
1) Beginning Fund Balance					r Republic			
a) As of July 1 - Unaudited	g	9791	0.00	0.00		0.00	0.00	0.09
b) Audit Adjustments	9	9793	0,00	0,00		0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		TO SERVICE
d) Other Restatements	9	9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		100
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00	HARRY NO.	
Components of Ending Fund Balance				Ritorial		1 - 1 - 1	Carlo Bres	THE
a) Nonspendable						The Party		No.
Revolving Cash	9	9711	0.00	0.00		0.00	1 × ×	TY's
Stores	9	9712	0.00	0.00		0.00		STEEL.
Prepaid Items	g	9713	0.00	0.00		0.00		1 5
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		7 7 6 8
c) Committed				AL TYLL I FO				1

Description	Resource Object Codes 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		W. A P
Other Commitments	9760	0.00	0.00		0.00		
d) Assigned							
Other Assignments	9780	0,00	0.00		0.00		De 5.M
e) Unassigned/Unappropriated			1 1 1 1				11.73
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	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	33.2	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE			0.00	0.00		3.00	1
County and District Taxes							
Voted Indebtedness Levies							
Secured Roll	8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8613		0.00		0.00	0.00	
		0.00		0.00			0.0%
Supplemental Taxes	8614	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%
Interest	8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
All Other Local Revenue	8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES		0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Debt Service							
Bond Redemptions	7433	0,00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges	7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest	7438	0,00	0,00	0,00	0,00	0,00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0,00	0.00	0.00	0,00	0.00	0,0%
TOTAL, EXPENDITURES		0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
Other Authorized Interfund Transfers In	8919	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	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%

2023-24 First Interim Bond Interest and Redemption Fund Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS				- regil A -	e lev			
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								5-10-27
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

2023-24 First Interim Bond Interest and Redemption Fund Restricted Detail

34673480000000 Form 51I E8146S8S2H(2023-24)

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

First Interim General Fund School District Criteria and Standards Review

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

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 chang	ged by more than two percent since budget adoption.
	District's ADA Standard Percentage Range:	-2.0% to +2.0%	

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

		Budget Adoption	First Interim		
		Budget	Projected Year Totals		
Fiscal Year		(Form 01CS, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2023-24)					
District Regular		3,219,40	3,078.34		
Charter School		0.00	0,00		
	Total ADA	3,219.40	3,078.34	(4.4%)	Not Met
1st Subsequent Year (2024-25)					
District Regular		2,977.00	3,078.34		
Charter School		0.00	0,00		
	Total ADA	2,977.00	3,078.34	3.4%	Not Met
2nd Subsequent Year (2025-26)					
District Regular		2,911.00	3,078.34		
Charter School		0.00	0.00		
	Total ADA	2,911.00	3,078.34	5.7%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation: (required if NOT met)	GJUESD plans to project ADA (Average Daily Attendance) based on P-2 Annual Revised figures, maintaining a conservative approach. This is aimed at allowing funded ADA to align with the actual ADA over time.	

First Interim General Fund School District Criteria and Standards Review

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Enrollment

	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 3B)	CBEDS/Projected	Percent Change	Status
Current Year (2023-24)				
District Regular	3,320.00	3,383.00		
Charter School		0.00		
Total Enrollment	3,320.00	3,383.00	1.9%	Met
1st Subsequent Year (2024-25)				
District Regular	3,236.00	3,383.00		
Charter School		0,00		
Total Enrollment	3,236.00	3,383.00	4.5%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	3,163.00	3,383.00		
Charter School		0.00		
Total Enrollment	3,163.00	3,383.00	7.0%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:

(required if NOT met)

GJUESD has observed a modest rise in enrollment. However, a conservative approach will be maintained in projecting similar figures for the subsequent years. This decision is influenced by the existing misalignment between funded ADA and actual ADA.

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

3. CRITERION: ADA to Enrollment

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

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

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

		P-2 ADA	Enrollment	
		Unaudited Actuals	CBEDS Actual	Historical Ratio
Fisca	ıl Year	(Form A, Lines A4 and C4)	(Form 01CS, Item 2A)	of ADA to Enrollment
Third Prior Year (2020-21)				
District	Regular	3,401	3,332	
Charte	r School			
	Total ADA/Enrollment	3,401	3,332	102.1%
Second Prior Year (2021-22)				
District	Regular	2,912	3,297	
Charte	r School			
	Total ADA/Enroilment	2,912	3,297	88.3%
First Prior Year (2022-23)				
District	Regular	3,065	3,350	
Charte	r School	0		
	Total ADA/Enrollment	3,065	3,350	91.5%
			Historical Average Ratio:	94.0%
	District's ADA to	Enrollment Standard (histor	ical average ratio plus 0.5%):	94.5%

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

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

		Estimated P-2 ADA	Enrollment		
			CBEDS/Projected		
Fiscal Ye	ar	(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)					
District Reg	ular	3,078	3,383		
Charter Sch	nool	0	0		
	Total ADA/Enrollment	3,078	3,383	91.0%	Met
1st Subsequent Year (2024-25)					
District Reg	jular	3,078	3,383		
Charter Sch	lool	0	0		
	Total ADA/Enrollment	3,078	3,383	91.0%	Met
2nd Subsequent Year (2025-26)					
District Reg	jular	3,078	3,383		
Charter Scl	nool	0	0		
	Total ADA/Enrollment	3,078	3,383	91.0%	Met

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

 $\ensuremath{\mathsf{DATA}}$ ENTRY: Enter an explanation if the standard is not met.

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

Explanation:			
(required if NOT met)			

First Interim General Fund School District Criteria and Standards Review

34 67348 0000000 Form 01CSI E8146SBS2H(2023-24)

4.	CRIT	TERION:	LCFF	Revenue

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

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

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

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

LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)

Budget Adoption

First Interim

Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2023-24)	39,740,422.00	39,970,199.00	.6%	Met
1st Subsequent Year (2024-25)	39,895,917.00	39,755,291.00	(.4%)	Met
2nd Subsequent Year (2025-26)	40,401,748.00	40,983,289.00	1.4%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:			
(required if NOT met)			

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

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.

Unaudited Actuals	 Unrestricted
-------------------	----------------------------------

	(Resources (Ratio	
	Salaries and Benefits Total Expens		of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures
Third Prior Year (2020-21)	24,311,093,58	26,209,003,36	92.8%
Second Prior Year (2021-22)	25,774,970_06	28,358,666,99	90,9%
First Prior Year (2022-23)	29,591,860.18	33,202,285,19	89.1%
	-	Historical Average Ratio:	90,9%

	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):	87.9% to 93.9%	87.9% to 93.9%	87.9% to 93.9%

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.

Projected Year Totals - Unrestricted

(Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01I, Objects 1000- 3999)	(Form 01I, Objects 1000- 7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2023-24)	30,626,079.00	36,769,631.00	83.3%	Not Met
1st Subsequent Year (2024-25)	31,125,529.00	36,922,142.00	84.3%	Not Met
2nd Subsequent Year (2025-26)	31,633,272.00	37,084,791.00	85.3%	Not Met

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

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

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

Explanation:

(required if NOT met)

The rise in the Cost of Living Adjustment (COLA) for the fiscal year 2022/2023 has augmented our revenue. Consequently, the district is now able to allocate additional funds towards textbook adoption, technology, and facilities...

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

6. CRITERION: Other Revenues and Expenditures

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

District's Other Revenues and Expenditures Standard Percentage Range:

District's Other Revenues and Expenditures Explanation Percentage Range:

-5.0% to +5.0%

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

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

	Budget Adoption Budget	First Interim Projected Year Totals		Change Is Outside
Object Range / Fiscal Year	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 01, Objects 8100-82	99) (Form MYPI, Line A2)			
Federal Revenue (Fund 01, Objects 8100-82 Current Year (2023-24)	99) (Form MYPI, Line A2) 3,048,206.00	3,442,389.00	12.9%	Yes
· · ·		3,442,389.00 1,926,226.00	12.9%	Yes No

Explanation: (required if Yes)

Allocations for one-time funds were revised to reflect the latest allocations from the California Department of Education (CDE), and carry over funds from the 2022/2023 budget were incorporated during the First Interim reporting period

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

Сипепt Year (2023-24)	7,319,551.00	8,109,456.00	10.8%	Yes
1st Subsequent Year (2024-25)	7,319,551_00	7,818,790.00	6.8%	Yes
2nd Subsequent Year (2025-26)	7,319,551_00	7,818,790.00	6.8%	Yes

Explanation: (required if Yes)

Updated Funding for Prop 28, UPK and ELOP Allocations

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

2,372,259.00	2,926,962.00	23.4%	Yes
2,089,343,00	2,754,710,00	31.8%	Yes
2,089,343.00	2,754,710.00	31_8%	Yes

Explanation:

(required if Yes)

The budget has been revised to align with projected actuals at the end of the fiscal year. This revision encompasses the inclusion of the BML Grant, and adjustments have been made to the Interest Object to accurately reflect the actuals from the previous year for the purpose of this year's projections.

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

2,510,658.00	5,145,331.00	104.9%	Yes
4,317,579.00	7,112,511.00	64.7%	Yes
2,275,232.00	3,961,329.00	74.1%	Yes

Explanation: (required if Yes) The increase in one-time funds, carry over funds from prior year and cut-off dates for expending funds necessitate an increase in expenditures.

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

4,301,815.00	5,915,260 00	37.5%	Yes
4,267,775.00	6,843,297.00	60.3%	Yes
3.849.240.00	5,608,285,00	45.7%	Yes

Explanation: (required if Yes) Increase due to increase of allocations, carry over and one-time funds.

Page 6

Printed: 12/6/2023 1:36 PM

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

DATA ENTRY	': All data are extracted or calculated.				
		Budget Adoption	First Interim		
Object Range	/ Fiscal Year	Budget	Projected Year Totals	Percent Change	Status
T	otal Federal, Other State, and Other I	ocal Revenue (Section 6A)			
Current Year		12,740,016.00	14,478,807.00	13.6%	Not Met
1st Subseque	ent Year (2024-25)	11,378,748.00	12,499,726,00	9.9%	Not Met
2nd Subseque	ent Year (2025-26)	11,378,748.00	12,499,726.00	9.9%	Not Met
		N			
	•••	es and Other Operating Expenditures (Section 6A)			
Current Year		6,812,473.00	11,060,591.00	62,4%	Not Met
1st Subsequent Year (2024-25)		8,585,354.00	13,955,808.00	62,6%	Not Met
2nd Subseque	ent Year (2025-26)	6,124,472,00	9,569,614.00	56.3%	Not Met
6C. Compari	ison of District Total Operating Rever	ues and Expenditures to the Standard Percentage	Range	56.3%	Not Met
DATA ENTRY 1a. Si	ison of District Total Operating Rever Explanations are linked from Section 6 TANDARD NOT MET - One or more projected control of the projected c		Range owed below. doption by more than the standard sed in the projections, and what of	I in one or more of the current	year or two subseque
DATA ENTRY 1a. S	ison of District Total Operating Rever Explanations are linked from Section 6 TANDARD NOT MET - One or more projected cyperating revenues within the standard m Explanation:	A if the status in Section 6B is Not Met; no entry is allocated operating revenue have changed since budget achange, descriptions of the methods and assumptions ust be entered in Section 6A above and will also display	Range owed below. doption by more than the standard sed in the projections, and what do in the explanation box below. effect the latest allocations from I	I in one or more of the current hanges, if any, will be made t he California Department of E	y ear or two subseque to bring the projected
DATA ENTRY 1a. Si	Explanation: Explanations are linked from Section 6 ETANDARD NOT MET - One or more projected control of the projected c	A if the status in Section 6B is Not Met; no entry is allowed and percentage and percentage and percentage are the status in Section 6B is Not Met; no entry is allowed and percentage are the status in Section 6A above and will also display the status and percentage are the status in Section 6A above and will also display the status and percentage are the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and will also display the status in Section 6A above and	Range owed below. doption by more than the standard sed in the projections, and what do in the explanation box below. effect the latest allocations from I	I in one or more of the current hanges, if any, will be made t he California Department of E	y ear or two subseque to bring the projected
DATA ENTRY 1a. Si	Explanations are linked from Section 6 ETANDARD NOT MET - One or more projected coperating revenues within the standard m Explanation: Federal Revenue (linked from 6A	A if the status in Section 6B is Not Met; no entry is allocated operating revenue have changed since budget achange, descriptions of the methods and assumptions ust be entered in Section 6A above and will also display	Range owed below. doption by more than the standard sed in the projections, and what do in the explanation box below. effect the latest allocations from I	I in one or more of the current hanges, if any, will be made t he California Department of E	y ear or two subseque to bring the projected
DATA ENTRY 1a. Si	Explanation: Explanations are linked from Section 6 ETANDARD NOT MET - One or more projected control of the projected c	A if the status in Section 6B is Not Met; no entry is allocated operating revenue have changed since budget achange, descriptions of the methods and assumptions ust be entered in Section 6A above and will also display	Range owed below. doption by more than the standard sed in the projections, and what do in the explanation box below. effect the latest allocations from I	I in one or more of the current hanges, if any, will be made t he California Department of E	y ear or two subseque to bring the projected
6C. Compari DATA ENTRY	Explanations are linked from Section 6 ETANDARD NOT MET - One or more projected coperating revenues within the standard m Explanation: Federal Revenue (linked from 6A	A if the status in Section 6B is Not Met; no entry is allocated operating revenue have changed since budget an ange, descriptions of the methods and assumptions us to be entered in Section 6A above and will also display Allocations for one-time funds were revised to recarry over funds from the 2022/2023 budget were	Range bowed below. doption by more than the standard sed in the projections, and what continue in the explanation box below. effect the latest allocations from the incorporated during the First Interpretation.	I in one or more of the current hanges, if any, will be made t he California Department of E	y ear or two subseque to bring the projected
6C. Compari DATA ENTRY	Explanations are linked from Section 6 ETANDARD NOT MET - One or more projected coperating revenues within the standard m Explanation: Federal Revenue (linked from 6A if NOT met)	A if the status in Section 6B is Not Met; no entry is allocated operating revenue have changed since budget achange, descriptions of the methods and assumptions ust be entered in Section 6A above and will also display	Range bowed below. doption by more than the standard sed in the projections, and what continue in the explanation box below. effect the latest allocations from the incorporated during the First Interpretation.	I in one or more of the current hanges, if any, will be made t he California Department of E	y ear or two subseque to bring the projected

Explanation:

if NOT met)

Other Local Revenue

(linked from 6A

if NOT met)

The budget has been revised to align with projected actuals at the end of the fiscal year. This revision encompasses the inclusion of the

BML Grant, and adjustments have been made to the Interest Object to accurately reflect the actuals from the previous year for the purpose of this year's projections.

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

Explanation:

Books and Supplies

(linked from 6A

The increase in one-time funds, carry over funds from prior year and cut-off dates for expending funds necessitate an increase in expenditures.

Explanation:

if NOT met)

Services and Other Exps (linked from 6A

if NOT met)

Increase due to increase of allocations, carry over and one-time funds.

First Interim General Fund School District Criteria and Standards Review

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

7. CRITERION: Facilities Maintenance

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

	17002(d)(1).						
Determini	Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)						
IOTE:	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.						
OATA ENT lata are ex	$ extbf{RY}$: Enter the Required Minimum Contribution if $ ext{xtracted}_{\underline{z}}$	Budget data doe	es not exist. Budget data that exi	st will be extracted; otherwise, e	nter budget data into lines 1, if a	applicable, and 2, All other	
			Required Minimum	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150,			
			Contribution	Objects 8900-8999)	Status		
1,5	OMMA/RMA Contribution		1,490,215,20	1,753,280.00	Met		
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)) :	[1,485,146.00			
f status is	s not met, enter an X in the box that best describ	es why the mini	mum required contribution was no	ot made:			
	Not applicable (district does not participate in the Leroy F, Greene School Facilities Act of 1998) Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) Other (explanation must be provided)						
	Explanation:	N/A					
	(required if NOT met						
	and Other is marked)						

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	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.

Projected Year Totals

Frojecteu 1	ear rotals		
Net Change in	Total Unrestricted Expenditures		
Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
(Form 01I, Section E)	(Form 011, Objects 1000- 7999)	(If Net Change in Unrestricted Fund	
(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
(1,705,794,00)	36,769,631.00	4.6%	Not Met
(2,279,789.00)	36,922,142.00	6.2%	Not Met
(1,428,175.00)	37,084,791.00	3.9%	Not Met
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) (1,705,794,00) (2,279,789.00)	Net Change in	Expenditures

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 will initiate a review of positions in the 2024/2025 fiscal year to achieve balance and prevent further deficit spending once the current commitments have been fulfilled.

First Interim General Fund School District Criteria and Standards Review

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

3	CRITERION:	Fund	and	Cash	Balances
J.	CKITERION.	runu	anu	Casii	Dalalices

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 B	Balance is Positive				
DATA ENTRY: Current Year data are extracted, If Form MYPI	l exists, data for the two subsequent years will be extracted; if	not, enter data for the two	subsequent years.		
	Ending Fund Balance				
	General Fund				
	Projected Year Totals	0			
Fiscal Year	(Form 01l, Line F2) (Form MYPI, Line D2)	Status			
Ситепt Year (2023-24)	15,873,680,00	Met			
1st Subsequent Year (2024-25)	8,525,358.00	Met			
2nd Subsequent Year (2025-26)	7,097,183.00	Met			
9A-2. Comparison of the District's Ending Fund Balance	to the Standard				
DATA ENTRY: Enter an explanation if the standard is not met.					
1a, STANDARD MET - Projected general fund ending l	balance is positive for the current fiscal year and two subseque	ent fiscal years.			
Explanation:					
(required if NOT met)					
		,			
B. CASH BALANCE STANDARD: Projected general f	fund cash balance will be positive at the end of the current fisca	al year.			
9B-1. Determining if the District's Ending Cash Balance is	s Positive				
DATA ENTRY: If Form CASH exists, data will be extracted; if	not, data must be entered below.				
	Ending Cash Balance				
	General Fund				
Fiscal Year	(Form CASH, Line F, June Column)	Status			
Current Year (2023-24)	11,390,696.00	Met			
9B-2. Comparison of the District's Ending Cash Balance to the Standard					
DATA ENTRY: Enter an explanation if the standard is not met.	r				
1a. STANDARD MET - Projected general fund cash ba	alance will be positive at the end of the current fiscal year,				
Explanation:					
(required if NOT met)					

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

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	

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.

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	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4.	3,078,34	3,078.34	3,078,34
Subsequent Years, Form MYPI, Line F2, if available.)			
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):

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

No

0.00

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

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

2

Sacramento County Office of Education

Current Year
Projected Year Totals 1st Subsequent Year
(2023-24) (2024-25)

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

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

1st Projected Subsequent 2nd Subsequent Year Year Totals Year (2023-24) (2024-25) (2025-26) 54,936,190.00 60,049,818.00 59,628,339.00 0.00 0.00 0.00 54.936.190.00 60.049.818.00 59,628,339.00

Expenditures and Other Financing Uses

(Form 01i, objects 1000-7999) (Form MYPI, Line B11)

- Plus: Special Education Pass-through
 (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses
 (Line B1 plus Line B2)

2nd Subsequent Year

(2025-26)

0.00

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,

First Interim General Fund School District Criteria and Standards Review

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

4	Reserve Standard Percentage Level
5,	Reserve Standard - by Percent
	(Line B3 times Line B4)

6; Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)

7. District's Reserve Standard
(Greater of Line B5 or Line B6)

1,648,085.70	1,788,850.17	1,801,494.54
0.00	0.00	0.00
1,648,085,70	1,788,850,17	1,801,494.54
3%	3%	3%

First Interim General Fund School District Criteria and Standards Review

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

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10C. Ca	iculating the District's Available Reserve Amount			
DATA EN	NTRY: All data are extracted from fund data and Form MYPI, If Form MYPI does not exist, enter da	ita for the two subsequent years,	ië.	
		Current Year		
Reserve	Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestri	cted resources 0000-1999 except Line 4)	(2023-24)	(2024-25)	(2025-26)
1.	General Fund - Stabilization Arrangements			
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0,00	0.00	0,00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	1,801,495,00	1,788,851.00	1,648,086,00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	0,00	0.00	0,00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 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
78	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)	1,801,495.00	1,788,851.00	1,648,086,00
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):	1,801,494.54	1,788,650.17	1,648,085.70
	Status:	Met	Met	Met
10D Co	mparison of District Reserve Amount to the Standard			
100.00	imparison of district reserve Amount to the Standard			
DATA EN	ITRY: Enter an explanation if the standard is not met.			
1a.	STANDARD MET - Available reserves have met the standard for the current year and two subset	equent fiscal years.		
	Explanation:			

(required if NOT met)

UPPLEM	ENTAL INFORMATION
ATA ENT	RY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer,
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? No
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have
	changed since budget adoption by more than five percent?
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Temporary Interfund Borrowings
1a.	Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No
1b.	If Yes, identify the interfund borrowings:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
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:

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

\$5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

	Budget Adoption	First Interim	Percent		
Description / Fiscal Year	(Form 01CS, Item S5A)	Projected Year Totals	Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Си п еnt Year (2023-24)	(6,307,995.00)	(6,916,989.00)	9.7%	608,994.00	Not Met
1st Subsequent Year (2024-25)	(6,378,211_00)	(7,124,499,00)	11,7%	746,288,00	Not Met
2nd Subsequent Year (2025-26)	(6,279,228.00)	(7,338,234.00)	16.9%	1,059,006.00	Not Met
1b. Transfers In, General Fund * Current Year (2023-24) 1st Subsequent Year (2024-25)	20,000.00 20,000.00	20,000,00	0.0%	0.00	Met Met
2nd Subsequent Year (2025-26)	20,000.00	20,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Сипеnt 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

1d. Capital Project Cost Overruns

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

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.

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

Explanation:

(required if NOT met)

The contribution for the First Interim has been revised to encompass the most accurate projection for the fiscal year's conclusion. This adjustment includes updates to revenue, necessitating an increased contribution from the general fund to restricted programs. The district is actively assessing programs to ascertain their ability to achieve self-sufficiency in the current fiscal year for the subsequent year.

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

Explanation:		
(required if NOT met)		

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

First Interim General Fund School District Criteria and Standards Review

1c.	1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.							
	Explanation: (required if NOT met)							
1d.	NO - There have been no capital project cost o	verruns occurring since budget adoption that may impact the general fund operational budget.						
	(required if YES)							

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

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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 o	debt agreements,	and new programs or contracts th	nat result in long	g-term obligations	s)	
6A. Ide	ntification of the District's Long-term Comm	itments					
	TRY: If Budget Adoption data exist (Form 01CS be overwritten to update long-term commitmen						
i.	a. Does your district have long-term (multiye	ar) commitments	?				
	(If No, skip items 1b and 2 and sections S6B				Yes		
		,					
	b, If Yes to Item 1a, have new long-term (mu	ultiy ear) commitm	ents been incurred				
	since budget adoption?				No		
2.	If Yes to Item 1a, list (or update) all new and benefits other than pensions (OPEB); OPEB i			ual debt service	amounts, Do no	it include long-term commitments	s for postemployment
		# of Years	500	S Fund and Obi	ect Codes Used	For	Principal Balance
	Type of Commitment	Remaining	Funding Sources (Reve	•		For. Service (Expenditures)	as of July 1, 2023-24
apital Le		Remaining	Tunding Sources (Iteve	andes ;	Debt	pervice (Experialitates)	23 OF July 1, 2020 24
	es of Participation						
	Obligation Bonds	26	Fund 51/8600		Fund 51/7438-7	7439	21,849,606
	y Retirement Program	3	Fund 01/8011		Fund 01/3900		1,143,240
	ool Building Loans				T dila o il doco		
	ated Absences						
THE LOW	g-term Commitments (do not include OPEB):						
	TOTAL:	1	1				22,992,846
			Prior Year (2022-23) Annual Payment	(202	nt Year 3-24) Pay ment	1st Subsequent Year (2024-25) Annual Payment	2nd Subsequent Year (2025-26) Annual Payment
	Type of Commitment (continued)		(P & I)	(P	& 1)	(P & I)	(P & I)
apital Le	eases						
Certificat	es of Participation						
Seneral C	Obligation Bonds		1,730,466		1,790,906	1,858,676	2,053,081
Supp Earl	y Retirement Program		381,080		381,080	381,080	381,080
State Sch	ool Building Loans						
Compens	ated Absences						
other Lor	g-term Commitments (continued):						

First Interim General Fund School District Criteria and Standards Review

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

Printed: 12/6/2023 1:36 PM

Has total annual payment increased	l over prior year (2022-23)?	Yes	Yes	Yes
Total Annual Payments:	2,111,546	2,171,986	2,239,756	2,434,161

First Interim General Fund School District Criteria and Standards Review

S6B. Comparison of the District's Annual Payments to	o Prior Year Annual Payment						
DATA ENTRY: Enter an explanation if Yes.							
 Yes - Annual payments for long-term commits funded. 							
Explanation: (Required if Yes to increase in total annual payments)	GO bond will continue to fund the increase,						
S6C. Identification of Decreases to Funding Sources	Used to Pay Long-term Commitments						
DATA ENTRY: Click the appropriate Yes or No button in II	tem 1; if Yes, an explanation is required in Item 2.						
1, Will funding sources used to pay long-term co	mmitments 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 expi	re prior to the end of the commitment period, and one-time funds are not being used for long-term commitment,						
Explanation: (Required if Yes)	N/A						

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

S7. Unfunded Liabilities

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

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

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

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

No

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

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

Budget Adoption

OPEB Liabilities	(Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	5,312,891.00	5,553,064,00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	5,312,891,00	5,553,064.00
d. Is total OPEB liability based on the district's estimate		

Actuarial	Actuarial		
Jun 30, 2022	Jun 30, 2023		

3 OPEB Contributions

or an actuarial valuation?

of the OPEB valuation.

2

 a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method Current Year (2023-24)

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

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

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

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

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
 Current Year (2023-24)

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

d. Number of retirees receiving OPEB benefits

Budget Adoption

(Form 01CS, Item S/A)	First Interim	
375,502.00	388,653.00	
375,502.00	388,653,00	
375,502,00	388,653.00	

173,993.00	173,993.00
173,993.00	173,993.00
173,993,00	173,993.00

176,479.00	176,479.00
180,297.00	180,297.00
205,415.00	205,415.00

24	24
26	26
28	28

4. Comments:

Galt Joint U	nion	Elementary
Sacramento	Cou	nty

First Interim General Fund School District Criteria and Standards Review

S7B. Ide	ntification of the District's Unfunded Liability for Self-insurance Programs				
	TRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data tha ata in items 2-4.	at exist (Form 01CS,	Item S7B) will be extracted;	otherwise, enter Bud	get Adoption and First
1	a. Does your district operate any self-insurance programs such as				
	workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)	No			
	b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?	n/a			
	c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a			
			Budget Adoption		
2	Self-Insurance Liabilities		(Form 01CS, Item S7B)	First Interim	
	a. Accrued liability for self-insurance programs				
	b. Unfunded liability for self-insurance programs				
-					
3	Self-Insurance Contributions		Budget Adoption (Form 01CS, Item S7B)	First Interim	
	Required contribution (funding) for self-insurance programs Current Year (2023-24)		(Form orcs, item 576)	First interim	
	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:				

34 67348 0000000 Form 01CSI EB146S8S2H(2023-24)

S8. Status of Labor Agreements

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

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.

	superintendent,						
8A. Cost	Analysis of District's Labor Agreements - C	Certificated (Non-ma	nagement) Employees				
ATA ENT	RY: Click the appropriate Yes or No button for	"Status of Certificate	ed Labor Agreements as of	the Previous Re	porting Period." T	here are no extractions in this	section.
tatus of	Certificated Labor Agreements as of the Pre	vious Reporting Pe	riod		Al-		
ere all ce	ertificated labor negotiations settled as of budge	et adoption?			No		
		If Yes, complete nu	imber of FTEs, then skip to	section S8B			
		If No, continue with	section S8A.				
ertificate	ed (Non-management) Salary and Benefit Ne	gotiations					
		1	Prior Year (2nd Interim)	Currer	t Year	1st Subsequent Year	2nd Subsequent Year
			(2022-23)	(202	3-24)	(2024-25)	(2025-26)
umber of	certificated (non-management) full-time-equiva	alent (FTE)	203.5		203.5	200.5	197.
		<u></u>					
1a.	Have any salary and benefit negotiations been	n settled since budge	t adoption?		No		
		If Yes, and the corr	esponding public disclosure	documents hav	e been filed with	the COE, complete questions 2	2 and 3
				documents hav	e not been filed v	vith the COE, complete question	ns 2-5.
		If No, complete que	estions 6 and 7.				
1b.	Are any salary and benefit negotiations still un	settled?			.,		
	If Yes, complete questions 6 and 7.				Yes		
gotiation	ns Settled Since Budget Adoption						
2a.	Per Government Code Section 3547,5(a), date	of public disclosure	board meeting:				
2b.	Per Government Code Section 3547.5(b), was	_	ning agreement				
	certified by the district superintendent and chie						
		if Yes, date of Sup	erintendent and CBO certifi	cation:			
3.	Per Government Code Section 3547.5(c), was	a budget revision ad	opted				
	to meet the costs of the collective bargaining	agreement?			n/a		
		If Yes, date of bud	get revision board adoption:				
4,	Period covered by the agreement:		Begin Date:			End Date:	
5	Salary settlement:			Currer	t Vear	1st Subsequent Year	2nd Subsequent Year
J.	Galary Settlement.				3-24)	(2024-25)	(2025-26)
	Is the cost of salary settlement included in the	e interim and multive	ar	(202		(2021 20)	(2020-20)
	projections (MYPs)?						
		Опе Үе	ar Agreement				
		Total cost of salary	settlement				
		% change in salary	schedule from prior year				1::
			or				
		Multiye	ar Agreement				
		Total cost of salary	settlement				
		% change in salary (may enter text, su	schedule from prior year ch as "Reopener")				
		Identify the source	of funding that will be used	to support multi	year salary comi	mitments:	
			-		•		

First Interim General Fund School District Criteria and Standards Review

First Interim General Fund School District Criteria and Standards Review

Negotiati	ons Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	229,651		
		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
7.	Amount included for any tentative salary schedule increases	0	0	0
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifica	ted (Non-management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(2025-26)
1,-	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	2,019,189	2,019,189	2,019,189
3.	Percent of H&W cost paid by employer	72.0%	72.0%	72.0%
4.	Percent projected change in H&W cost over prior year	12.3%	8.0%	8.0%
		-		
Certifica	ted (Non-management) Prior Year Settlements Negotiated Since Budget Adoption			
Are any i	new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifica	ted (Non-management) Step and Column Adjustments	Current Year	1st Subsequent Year	2nd Subsequent Year
Certifica	ted (Non-management) Step and Column Adjustments	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Certifica	ted (Non-management) Step and Column Adjustments Are step & column adjustments included in the interim and MYPs?			
		(2023-24)	(2024-25)	(2025-26)
161	Are step & column adjustments included in the interim and MYPs?	(2023-24) Yes	(2024-25) Yes	(2025-26) Yes
1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments	(2023-24) Yes 263,970	(2024-25) Yes 267,929	(2025-26) Yes 271,948
1. 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments	(2023-24) Yes 263,970	(2024-25) Yes 267,929	(2025-26) Yes 271,948
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments	(2023-24) Yes 263,970 1.5%	(2024-25) Yes 267,929 1.5%	(2025-26) Yes 271,948 1.5%
1. 2. 3.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2023-24) Yes 263,970 1.5% Current Year	(2024-25) Yes 267,929 1.5% 1st Subsequent Year	(2025-26) Yes 271,948 1.5% 2nd Subsequent Year
1. 2. 3. Certifica	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year ted (Non-management) Attrition (layoffs and retirements)	(2023-24) Yes 263,970 1.5% Current Year (2023-24)	(2024-25) Yes 267,929 1.5% 1st Subsequent Year (2024-25)	(2025-26) Yes 271,948 1.5% 2nd Subsequent Year (2025-26)
1	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year Ited (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the interim and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim	(2023-24) Yes 263,970 1.5% Current Year (2023-24) Yes	(2024-25) Yes 267,929 1.5% 1st Subsequent Year (2024-25) Yes	(2025-26) Yes 271,948 1.5% 2nd Subsequent Year (2025-26) Yes
1 ₂₀ ; 2 ₂₀ ; 3 ₄₀ ; Certifica 1 ₂₀ ; 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year Ited (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the interim and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim	(2023-24) Yes 263,970 1.5% Current Year (2023-24) Yes	(2024-25) Yes 267,929 1.5% 1st Subsequent Year (2024-25) Yes	(2025-26) Yes 271,948 1.5% 2nd Subsequent Year (2025-26) Yes
1 2 3 Certifica 1 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year Ited (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the interim and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2023-24) Yes 263,970 1.5% Current Year (2023-24) Yes Yes	(2024-25) Yes 267,929 1.5% 1st Subsequent Year (2024-25) Yes Yes	(2025-26) Yes 271,948 1.5% 2nd Subsequent Year (2025-26) Yes Yes
1 2 3 Certifica 1 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year ted (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the interim and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2023-24) Yes 263,970 1.5% Current Year (2023-24) Yes Yes	(2024-25) Yes 267,929 1.5% 1st Subsequent Year (2024-25) Yes Yes	(2025-26) Yes 271,948 1.5% 2nd Subsequent Year (2025-26) Yes Yes
1 2 3 Certifica 1 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year ted (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the interim and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2023-24) Yes 263,970 1.5% Current Year (2023-24) Yes Yes	(2024-25) Yes 267,929 1.5% 1st Subsequent Year (2024-25) Yes Yes	(2025-26) Yes 271,948 1.5% 2nd Subsequent Year (2025-26) Yes Yes
1 2 3 Certifica 1 2.	Are step & column adjustments included in the interim and MYPs? Cost of step & column adjustments Percent change in step & column over prior year ted (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the interim and MYPs? Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	(2023-24) Yes 263,970 1.5% Current Year (2023-24) Yes Yes	(2024-25) Yes 267,929 1.5% 1st Subsequent Year (2024-25) Yes Yes	(2025-26) Yes 271,948 1.5% 2nd Subsequent Year (2025-26) Yes Yes

S8B. Cost	: Analysis of District's Labor Agreements - C	lassified (Non-management) Emplo	yees				
DATA ENT	RY: Click the appropriate Yes or No button for	"Status of Classified Labor Agreement	e ae of th	e Previous Ren	orting Period " The	ere are no extractions in this	section
DAIA ENT	KT. Office the appropriate Tes of No button For	Status of Classified Labor Agreement	5 d\$ 01 til	ie Fievious itep	orting renod. The	sie die no extractions in tris	section,
Status of	Classified Labor Agreements as of the Previ	ous Reporting Period					
Were all cl	assified labor negotiations settled as of budget				No		
		If Yes, complete number of FTEs, the	en skip to	section S8C.			
		If No, continue with section S8B.					
Classified	(Non-management) Salary and Benefit Nego	tistions					
Classified	(Non-management) Salary and Benefit Rego	Prior Year (2nd Int	erim)	Currer	nl Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	,		3-24)	(2024-25)	(2025-26)
Number of	classified (non-management) FTE positions		233.3		230.9	230	1
1a.	Have any salary and benefit negotiations been	settled since budget adoption?			No		_
		If Yes, and the corresponding public of	disclosure	documents hav	e been filed with	the COE, complete questions	2 and 3.
		If Yes, and the corresponding public of	disclosure	documents hav	e not been filed w	with the COE, complete quest	ions 2-5.
		If No, complete questions 6 and 7.					
1b.	Are any salary and benefit negotiations still un-	settled?					
10.	Are any subtry and benefit negotiations still dis	If Yes, complete questions 6 and 7.			Yes		
		The state of the s					
Negotiation	ns Settled Since Budget Adoption						
2a.	Per Government Code Section 3547,5(a), date	of public disclosure board meeting:					
2b.	Per Government Code Section 3547.5(b), was	the collective bargaining agreement					
	certified by the district superintendent and chie	f business official?					
		If Yes, date of Superintendent and Cl	BO certifi	cation:			
3.	Per Government Code Section 3547,5(c), was	a budget revision adopted			-		
0.	to meet the costs of the collective bargaining a				n/a		
	to mean the court of the content of the genting t	If Yes, date of budget revision board	adoption:				
4.	Period covered by the agreement:	Begin Date:				End Date:	
5.	Salary settlement:			Currer	nt Year	1st Subsequent Year	2nd Subsequent Year
				(202	3-24)	(2024-25)	(2025-26)
	Is the cost of salary settlement included in the	interim and multiy ear					
	projections (MYPs)?						
		One Year Agreemen	t i				
		Total cost of salary settlement	ar v aar				
		% change in salary schedule from print or	or year				
		Multiyear Agreemen	ıŧ				
		Total cost of salary settlement	`				
		% change in salary schedule from pri- (may enter text, such as "Reopener")					
		(may office total ober 1900poner)					1
		Identify the source of funding that will	ll be used	to support multi	iyear salary comr	nitments:	
	ns Not Settled			77			
6.	Cost of a one percent increase in salary and s	tatutory benefits			127,926		
				Currer	nt Year	1st Subsequent Year	2nd Subsequent Year
				(202	3-24)	(2024-25)	(2025-26)

First Interim General Fund School District Criteria and Standards Review

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

7, Amount included for any tentative salary schedule increases

0 0 0

First Interim General Fund School District Criteria and Standards Review

0115	I All was a second Hardy and Walfers (1990) Description	Current Year (2023-24)	1st Subsequent Year	2nd Subsequent Year
Classifie	d (Non-management) Health and Welfare (H&W) Benefits	(2023-24)	(2024-25)	(2025-26)
122	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2	Total cost of H&W benefits	1,100,855	1,100,855	1,100,855
3.	Percent of H&W cost paid by employer	82.0%	82.0%	82.0%
4.	Percent projected change in H&W cost over prior year	12,3%	8.0%	18.0%
Classifie	d (Non-management) Prior Year Settlements Negotiated Since Budget Adoption			
Are any r	new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
	If Yes, amount of new costs included in the interim and MYPs			
	If Yes, explain the nature of the new costs:			
		C	4-t Cubassusst Vass	2nd Subservent Vees
0115	d Non-service A Charles A district	Current Year	1st Subsequent Year	2nd Subsequent Year
Classifie	d (Non-management) Step and Column Adjustments	(2023-24)	(2024-25)	(2025-26)
i.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	125,648	127,532	129,416
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classifie	d (Non-management) Attrition (layoffs and retirements)	(2023-24)	(2024-25)	(2025-26)
177	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes
	and IMTPS?			
Classifie	d (Non-management) - Other			
List other	significant contract changes that have occurred since budget adoption and the cost impact of each	ch (i.e., hours of employment, lea	ve of absence, bonuses, etc.):	
	·			

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

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	s of the Previous Reporting Pe	riod		
Were all r	managerial/confidential labor negotiations settled as of budget ad	option?	N	lo	
	If Yes or n/a, complete number of FTEs, then skip to S9,				
	If No, continue with section S8C.				
Managen	nent/Supervisor/Confidential Salary and Benefit Negotiation	15			
		Prior Year (2nd Interim)	Current Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)	(2025-26)
Number o	of management, supervisor, and confidential FTE positions	40.0	40.	0 40.0	40.0
1a. 1b.	Are any salary and benefit negotiations still unsettled?	-		es	
Negotiatio	ons Settled Since Budget Adoption				
2.	Salary settlement:		Current Year	1st Subsequent Year	2nd Subsequent Year
		,	(2023-24)	(2024-25)	(2025-26)
	Is the cost of salary settlement included in the interim and mu	ıltiy ear			
	projections (MYPs)?		No	No	No
	Total cost of s	alary settlement			

Negotiations	Not	Settled

|--|

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

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
1	Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential		Current Year	1st Subsequent Year	2nd Subsequent Year
Health and Welfare (H&W) Benefits		(2023-24)	(2024-25)	(2025-26)
ાદ	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	397,719	397,719	397,719
3.	Percent of H&W cost paid by employer	67.0%	67.0%	67.0%

12,3%

54,383

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
2. Cook of atom 9 column adjustments	50,004	E2 C74	E4 470

1;	Are step & column adjustments included in the interim and MYPs?	Yes	Yes
2.	Cost of step & column adjustments	52,881	53,6
3.	Percent change in step and column over prior year	1.5%	1.5%

Management/Supervisor/Confidential	
Other Benefits (mileage, bonuses, etc.)	

1.	Are costs of	other benefits	included in	the interim	and MYPs?
----	--------------	----------------	-------------	-------------	-----------

Total cost of other benefits

File: CSI_District, Version 5

California	Dept of Education
SACS Fin	ancial Reporting Software - SACS V7

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

8.0%

8,0%

1.5%

First Interim General Fund School District Criteria and Standards Review

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

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

0.0%	0.0%	0.0%
0.070	0,070	0,070

First Interim General Fund School District Criteria and Standards Review

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

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.

39A. Identification of Other Fun	ds with Negative Ending Fund Balances		
DATA ENTRY: Click the appropriat	te bulton in Item 1. If Yes, enter data in Item 2 and provide the re	eports 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?	No	
	If Yes, prepare and submit to the reviewing agency multiy ear projection report for each fund.	a report of revenues, expenditures, and	changes in fund balance (e.g., an interim fund report) and a
2,	If Yes, identify each fund, by name and number, th for the negative balance(s) and explain the plan for l		g fund balance for the current fiscal year. Provide reasons ected.
	-		

First Interim General Fund School District Criteria and Standards Review

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

ADDITIONAL	FISCAL	INDICA	TORS

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	No.	
	negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No	
A2.	Is the system of personnel position control independent from the payroll system?	Yes	
А3.	Is enrollment decreasing in both the prior and current fiscal years?	N-	
		No	
A4.	Are new charter schools operating in district boundaries that impact the district's		
	enrollment, either in the prior or current fiscal year?	No	
A5.	Has the district entered into a bargaining agreement where any of the current		
	or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No	
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No	
A7.	Is the district's financial system independent of the county office system?	No	
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No	
	State Section 42 (21.16(4)). (IT 7 65), provide soprior to the secting strike of sectionity		
А9.	Have there been personnel changes in the superintendent or chief business		
	official positions within the last 12 months?	Yes	
hen prov	riding comments for additional fiscal indicators, please include the item number applicable to each comment.		
	Comments: Former CBO NIcole Lorenz resigned in July 2023 and we hired Alejandra Gar (optional)	ibay in September 2023	

First Interim General Fund School District Criteria and Standards Review

34 67348 0000000 Form 01CSI E8146S8S2H(2023-24)

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End of School District First Interim Criteria and Standards Review

34 67348 0000000 Form AI E8146S8S2H(2023-24)

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)	3,054.40	3,054,40	3,078,34	3,078.34	23.94	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)	3,054.40	3,054,40	3,078,34	3,078.34	23.94	1.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	7.94	7.94	5,72	5.72	(2.22)	-28.0%
c, Special Education-NPS/LCI			3,50	3,50	3,50	
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)	7.94	7.94	9.22	9.22	1.28	16.0%
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	3,062.34	3,062.34	3,087.56	3,087.56	25.22	1.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA					Mysteria	
(Enter Charter School ADA using		A STATE OF THE PARTY OF THE PAR		16 E C 7 E	15.7	
Tab C. Charter School ADA)	s - Marx			5		

Page 1

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First Interim 2023-24 Budget Cashflow Worksheet - Budget Year (1)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):			F118(134				AL LESY			
A. BEGINNING CASH			19,560,744.00	17,674,646.00	14,323,864.00	15,372,476,00	16,045,352.00	15,463,520,00	14,881,688.00	14,299,856.00
B. RECEIPTS		RETURN OF								
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		1,193,815.00	1,193,815.00	4,672,019.00	1,994,101.00	2,362,362.00	2,362,362.00	2,362,362.00	2,362,362.00
Property Taxes	8020- 8079		335.00	0.00	1,230.00	23,583.00	1,018,776.00	1,018,776.00	1,018,776.00	1,018,776.00
Miscellaneous Funds	8080- 8099		(771.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100- 8299		0.00	0.00	0.00	660,583.00	244,805.00	244,805.00	244,805,00	244,805.00
Other State Revenue	8300- 8599		176,486.00	227,971.00	560,581.00	1,237,137.00	700,711.00	700,711.00	700,711.00	700,711.00
Other Local Revenue	8600- 8799		577.00	341,536.00	107,534.00	414,742.00	247,629.00	247,629.00	247,629,00	247,629.00
Interfund Transfers In	8910- 8929		0.00	0.00	0.00	0.00	2,500.00	2,500.00	2,500.00	2,500.00
All Other Financing Sources	8930- 8979		0.00	0.00	0.00	0.00	625.00	625.00	625,00	625.00
TOTAL RECEIPTS			1,370,442.00	1,763,322.00	5,341,364.00	4,330,146.00	4,577,408.00	4,577,408.00	4,577,408.00	4,577,408.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		173,888.00	1,940,438.00	1,872,478.00	1,910,893.00	1,928,391.00	1,928,391.00	1,928,391.00	1,928,391.00
Classified Salaries	2000- 2999		514,432.00	886,908.00	838,325.00	639,616.00	911,414.00	911,414:00	911,414.00	911,414.00
Employee Benefits	3000- 3999		213,339.00	998,281,00	937,923,00	1,275,148,00	1,239,975.00	1,239,975.00	1,239,975.00	1,239,975.00
Books and Supplies	4000- 4999		26,460.00	297,569.00	196,548.00	191,153.00	549,277.00	549,277.00	549,277.00	549,277.00
Services	5000- 5999		344,886.00	706,269.00	565,602.00	400,121.00	473,233.00	473,233.00	473,233.00	473,233,00
Capital Outlay	6000- 6599		47,980.00	339,179.00	215,435.00	4,004.00	336,187.00	336,187.00	336,187.00	336,187.00
Other Outgo	7000- 7499		5,301.00	5,301.00	9,541.00	9,541.00	(6,178.00)	(6,178.00)	(6,178.00)	(6,178,00)
Interfund Transfers Out	7600- 7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

California Dept of Education SACS Financial Reporting Software - SACS V7 File: CASH, Version 5

First Interim 2023-24 Budget Cashflow Worksheet - Budget Year (1)

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			1,326,286,00	5,173,945.00	4,635,852.00	4,430,476,00	5,432,299,00	5,432,299.00	5,432,299.00	5,432,299.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199	0.00	(10,892,00)	(59,939.00)	(747.00)	80.00	16,229.00	16,229.00	16,229,00	16,229.00
Accounts Receivable	9200- 9299	0,00	39,400.00	217,063.00	193,285,00	1,614,424.00	358,564.00	358,564.00	358,564.00	358,564.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	82,329.00	0.00	0.00	0.00	0.00
Stores	9320	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	381,081,00	0.00	0.00	0,00	0,00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0,00	0.00
SUBTOTAL		0.00	28,508.00	157,124.00	192,538.00	2,077,914.00	374,793,00	374,793,00	374,793,00	374,793.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599	0.00	1,958,762.00	96,852.00	(150,562.00)	1,005,794.00	101,734.00	101,734.00	101,734.00	101,734.00
Due To Other Funds	9610	0.00	0.00	431.00	0.00	15,496,00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	283,418.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00
SUBTOTAL		0.00	1,958,762.00	97,283.00	(150,562.00)	1,304,708.00	101,734.00	101,734.00	101,734.00	101,734.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	(1,930,254.00)	59,841.00	343,100.00	773,206.00	273,059.00	273,059.00	273,059.00	273,059.00
E, NET INCREASE/DECREASE (B - C + D)			(1,886,098.00)	(3,350,782.00)	1,048,612.00	672,876.00	(581,832.00)	(581,832,00)	(581,832,00)	(581,832.00)
F, ENDING CASH (A + E)			17,674,646.00	14,323,864,00	15,372,476.00	16,045,352.00	15,463,520.00	14,881,688.00	14,299,856.00	13,718,024.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

First Interim 2023-24 Budget Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):					SINCE ILOUATE				
A. BEGINNING CASH		13,718,024,00	13,136,192,00	12,554,360.00	11,972,528.00				
B, RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010- 8019	2,362,362.00	2,362,362,00	2,362,362.00	2,362,362.00	3,780,623.00	0.00	31,733,269.00	31,733,269.00
Property Taxes	8020- 8079	1,018,776.00	1,018,776.00	1,018,776.00	1,016,422.00	61,408.00	3.00	8,234,413.00	8,234,413.00
Miscellaneous Funds	8080- 8099	0.00	0.00	0.00	2,354.00	0.00	0.00	1,583.00	1,583.00
Federal Revenue	8100- 8299	244,805.00	244,805.00	244,805.00	244,805.00	823,366.00	0.00	3,442,389.00	3,442,389.00
Other State Revenue	8300- 8599	700,711.00	700,711.00	700,711.00	700,711.00	301,593.00	0.00	8,109,456.00	8,109,456.00
Other Local Revenue	8600- 8799	247,629,00	247,629.00	247,629.00	247,629.00	81,541.00	0.00	2,926,962,00	2,926,962.00
Interfund Transfers In	8910- 8929	2,500.00	2,500.00	2,500.00	2,500.00	0.00	0.00	20,000.00	20,000.00
All Other Financing Sources	8930- 8979	625.00	625.00	625.00	625.00	0.00	0.00	5,000.00	5,000.00
TOTAL RECEIPTS		4,577,408.00	4,577,408.00	4,577,408.00	4,577,408.00	5,048,531.00	3.00	54,473,072.00	54,473,072,00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999	1,928,391.00	1,928,391.00	1,928,391.00	1,928,391.00	314,212.00	0.00	21,639,037.00	21,639,037,00
Classified Salaries	2000- 2999	911,414.00	911,414.00	911,414.00	911,414.00	78,553.00	2.00	10,249,148.00	10,249,148.00
Employ ee Benefits	3000- 3999	1,239,975.00	1,239,975.00	1,239,975:00	1,239,975.00	98,191.00	0.00	13,442,682.00	13,442,682.00
Books and Supplies	4000- 4999	549,277.00	549,277.00	549,277.00	549,277.00	39,382.00	3.00	5,145,331.00	5,145,331.00
Services	5000- 5999	473,233.00	473,233.00	473,233.00	473,233.00	112,517.00	1.00	5,915,260.00	5,915,260.00
Capital Outlay	6000- 6599	336,187.00	336,187.00	336,187.00	336,187.00	382,001.00	2.00	3,678,097.00	3,678,097,00
Other Outgo	7000- 7499	(6,178.00)	(6,178,00)	(6,178.00)	(6,178.00)	0.00	3.00	(19,737.00)	(19,737.00)
Interfund Transfers Out	7600- 7629	0.00	0.00	0,00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630- 7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

California Dept of Education SACS Financial Reporting Software - SACS V7 File: CASH, Version 5

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		5,432,299.00	5,432,299.00	5,432,299.00	5,432,299.00	1,024,856.00	11.00	60,049,818.00	60,049,818.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									45-75-55
Cash Not In Treasury	9111- 9199	16,229.00	16,229.00	16,229.00	16,229.00	0.00	0.00	58,334.00	
Accounts Receivable	9200- 9299	358,564.00	358,564.00	358,564.00	358,564.00	0.00	0.00	4,932,684.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	82,329.00	- 14
Stores	9320	0.00	0.00	0.00	0,00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0,00	0.00	0.00	0.00	381,081.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0,00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		374,793.00	374,793.00	374,793.00	374,793.00	0.00	0.00	5,454,428.00	
Liabilities and Deferred Inflows									X Sales
Accounts Payable	9500- 9599	101,734,00	101,734.00	101,734.00	101,734.00			3,724,718.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00			15,927.00	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00			283,418.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		101,734.00	101,734.00	101,734.00	101,734.00	0.00	0.00	4,024,063.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		273,059.00	273,059.00	273,059.00	273,059.00	0.00	0.00	1,430,365.00	
E. NET INCREASE/DECREASE (B - C + D)		(581,832.00)	(581,832.00)	(581,832.00)	(581,832.00)	4,023,675.00	(8.00)	(4,146,381.00)	(5,576,746.00)
F. ENDING CASH (A + E)		13,136,192.00	12,554,360.00	11,972,528.00	11,390,696.00				0271
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS				SCHOOL STEE				15,414,363.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):					18.01					
A. BEGINNING CASH			11,390,696,00	9,356,606.75	7,113,124.50	6,959,842.25	6,806,560.00	6,653,277.75	6,499,995.50	6,346,713,25
B, RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		1,575,965.00	1,575,965.00	2,836,737.00	2,836,737.00	2,836,737,00	2,836,737,00	2,836,737.00	2,836,737.00
Property Taxes	8020- 8079		411,800,00	411,800.00	741,240.00	741,240.00	741,240.00	741,240.00	741,240.00	741,240.00
Miscellaneous Funds	8080- 8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00
Federal Revenue	8100- 8299		96,311.00	96,311.00	173,360.00	173,360.00	173,360.00	173,360.00	173,360.00	173,360,00
Other State Revenue	8300- 8599		390,940.00	390,940.00	703,691.00	703,691.00	703,691.00	703,691.00	703,691.00	703,691,00
Other Local Revenue	8600- 8799		137,736.00	137,736.00	247,924.00	247,924.00	247,924.00	247,924.00	247,924.00	247,924.00
Interfund Transfers In	8910- 8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930- 8979		0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			2,612,752.00	2,612,752.00	4,702,952.00	4,702,952.00	4,702,952.00	4,702,952.00	4,702,952.00	4,702,952.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		1,776,418.00	1,776,418.00	1,776,418.00	1,776,418.00	1,776,418.00	1,776,418.00	1,776,418.00	1,776,418.00
Classified Salaries	2000- 2999		850,781.00	850,781.00	850,781.00	850,781.00	850,781.00	850,781,00	850,781.00	850,781.00
Employ ee Benefits	3000- 3999		1,105,505.00	1,105,505.00	1,105,505.00	1,105,505.00	1,105,505.00	1,105,505.00	1,105,505.00	1,105,505.00
Books and Supplies	4000- 4999		592,709.00	592,709.00	592,709.00	592,709.00	592,709,00	592,709.00	592,709.00	592,709.00
Services	5000- 5999		570,275.00	570,275.00	570,275.00	570,275.00	570,275.00	570,275.00	570,275.00	570,275.00
Capital Outlay	6000- 6599		77,989.00	77,989.00	77,989.00	77,989.00	77,989.00	77,989.00	77,989.00	77,989.00
Other Outgo	7000- 7499		(335.00)	(335.00)	(335.00)	(335.00)	(335.00)	(335.00)	(335.00)	(335.00)
Interfund Transfers Out	7600- 7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		1 2 10	4,973,342.00	4,973,342.00	4,973,342,00	4,973,342,00	4,973,342,00	4,973,342,00	4,973,342,00	4,973,342.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199		58,334.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200- 9299		411,057.25	411,057.25	411,057.25	411,057.25	411,057.25	411,057.25	411,057.25	411,057.25
Due From Other Funds	9310		6,860.75	6,860,75	6,860.75	6,860.75	6,860.75	6,860,75	6,860.75	6,860,75
Stores	9320		0,00	0.00	0.00	0.00	0.00	0,00	0,00	0.00
Prepaid Expenditures	9330		31,756.75	31,756.75	31,756.75	31,756.75	31,756.75	31,756.75	31,756.75	31,756.75
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	508,008.75	449,674.75	449,674.75	449,674.75	449,674.75	449,674,75	449,674,75	449,674.75
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599		338,611.00	307,828.00	307,828.00	307,828.00	307,828.00	307,828.00	307,828.00	307,828.00
Due To Other Funds	9610		1,448.00	1,316.00	1,316.00	1,316.00	1,316.00	1,316.00	1,316.00	1,316.00
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650		25,765.00	23,423.00	23,423.00	23,423.00	23,423.00	23,423.00	23,423.00	23,423.00
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	365,824.00	332,567.00	332,567.00	332,567.00	332,567.00	332,567.00	332,567.00	332,567.00
Nonoperating										
Suspense Clearing	9910		184,316.00							
TOTAL BALANCE SHEET ITEMS		0.00	326,500.75	117,107,75	117,107,75	117,107.75	117,107.75	117,107.75	117,107.75	117,107.75
E. NET INCREASE/DECREASE (B - C + D)			(2,034,089.25)	(2,243,482.25)	(153,282.25)	(153,282.25)	(153,282.25)	(153,282.25)	(153,282.25)	(153,282.25)
F. ENDING CASH (A + E)			9,356,606.75	7,113,124.50	6,959,842.25	6,806,560.00	6,653,277.75	6,499,995.50	6,346,713.25	6,193,431,00
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):									ille santa
A. BEGINNING CASH		6,193,431.00	6,040,148.75	5,886,866.50	5,733,584.25				
B _s RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010- 8019	2,836,737,00	2,836,737.00	2,836,737,00	2,836,737.00	0,00	0.00	31,519,300.00	31,519,300.00
Property Taxes	8020- 8079	741,240.00	741,240.00	741,240,00	741,236.00	0,00	0.00	8,235,996.00	8,235,996.00
Miscellaneous Funds	8080- 8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100- 8299	173,360.00	173,360.00	173,360.00	173,364.00	0.00	0.00	1,926,226.00	1,926,226.00
Other State Revenue	8300- 8599	703,691.00	703,691.00	703,691.00	703,691.00	0.00	0.00	7,818,790.00	7,818,790.00
Other Local Revenue	8600- 8799	247,924.00	247,924.00	247,924.00	247,922.00	0,00	0.00	2,754,710.00	2,754,710.00
Interfund Transfers In	8910- 8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930- 8979	0.00	0.00	0.00	0.00	0,00	0.00	0.00	0.00
TOTAL RECEIPTS		4,702,952,00	4,702,952.00	4,702,952.00	4,702,950.00	0.00	0.00	52,255,022.00	52,255,022.00
C, DISBURSEMENTS									
Certificated Salaries	1000- 1999	1,776,418.00	1,776,418.00	1,776,418.00	1,776,418,00	0,00	0,00	21,317,016.00	21,317,016,00
Classified Salaries	2000- 2999	850,781.00	850,781.00	850,781.00	850,775,00	0.00	0.00	10,209,366.00	10,209,366.00
Employ ee Benefits	3000- 3999	1,105,505.00	1,105,505.00	1,105,505.00	1,105,503,00	0.00	0.00	13,266,058.00	13,266,058.00
Books and Supplies	4000- 4999	592,709.00	592,709.00	592,709.00	592,712.00	0.00	0.00	7,112,511.00	7,112,511.00
Services	5000- 5999	570,275.00	570,275.00	570,275.00	570,272.00	0.00	0.00	6,843,297.00	6,843,297.00
Capital Outlay	6000- 6599	77,989.00	77,989.00	77,989.00	77,993.00	0.00	0.00	935,872.00	935,872.00
Other Outgo	7000- 7499	(335.00)	(335,00)	(335.00)	(332.00)	0.00	0.00	(4,017.00)	(4,017.00)
Interfund Transfers Out	7600- 7629	0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630- 7699	0.00	0.00	0.00	0.00	0.00	0,00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		4,973,342.00	4,973,342.00	4,973,342.00	4,973,341.00	0,00	0.00	59,680,103.00	59,680,103.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199	0.00	0.00	0.00	0.00	0.00	0.00	58,334.00	
Accounts Receivable	9200- 9299	411,057.25	411,057.25	411,057,25	411,057.25	0,00	0.00	4,932,687.00	
Due From Other Funds	9310	6,860.75	6,860.75	6,860.75	6,860.75	0.00	0.00	82,329.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0,00	0.00	
Prepaid Expenditures	9330	31,756.75	31,756.75	31,756.75	31,756.75	0,00	0.00	381,081.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0,00	
Deferred Outflows of Resources	9490							0,00	
SUBTOTAL		449,674.75	449,674.75	449,674.75	449,674.75	0.00	0.00	5,454,431.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500- 9599	307,828.00	307,828.00	307,828,00	307,828,00	0.00	0,00	3,724,719,00	
Due To Other Funds	9610	1,316.00	1,316.00	1,316.00	1,316.00	0.00	0.00	15,924.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	23,423.00	23,423.00	23,423.00	23,423.00	0.00	0.00	283,418.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		332,567.00	332,567.00	332,567.00	332,567.00	0.00	0.00	4,024,061.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							184,316.00	
TOTAL BALANCE SHEET ITEMS		117,107.75	117,107.75	117,107.75	117,107.75	0.00	0.00	1,614,686.00	
E. NET INCREASE/DECREASE (B - C + D)		(153,282.25)	(153,282-25)	(153,282.25)	(153,283.25)	0.00	0.00	(5,810,395.00)	(7,425,081.00)
F. ENDING CASH (A + E)		6,040,148.75	5,886,866.50	5,733,584.25	5,580,301.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							111111111111111111111111111111111111111	5,580,301.00	

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

	Funds 01, 09, and 62								
Section I - Expenditures	Goals	Functions	Objects	2023-24 Expenditures					
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	60,049,818.00					
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	3,476,040.00					
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) 1. Community	All	5000-5999	1000-						
Services			7999	60,778.00					
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	3,486,893.00					
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	0.00					
4. Other Transfers Out	All	9200	7200- 7299	0.00					
5. Interfund Transfers Out	All	9300	7600- 7629	0.00					
F		9100	7699						
6. All Other Financing Uses	All	9200	7651	0,00					
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	4,093.00					
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00					

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

		penditures	
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not includ	de 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			3,551,764.00
D. Plus additional MOE expenditures:		1000- 7143, 7300- 7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All 8000- 8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not	t 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)			53,022,014.00
Section II - Expenditures Per ADA			2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*			3,087.56
B. Expenditures per ADA (Line I.E divided by Line II.A)			17,172.79
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total	Per ADA

Galt Joint Union Elementary Sacramento County

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

34 67348 0000000 Form ESMOE E8146S8S2H(2023-24)

	Expellutures	
A. Base		
expenditures		
(Preloaded		
expenditures		
extracted from		
prior y ear		
Unaudited		
Actuals MOE		
calculation).		
(Note: If the		
prior y ear MOE		
was not met, in		
its final		
determination,		
CDE will adjust		
the prior year		
base to 90		
percent of the		
preceding prior		
y ear amount		
rather than the		
actual prior		
year		
expenditure		
amount.)	40,169,592.13	13,721.56
	.5, 185,052.10	,
1.		
Adjustment		
to base		
expenditure		
and		
expenditure		
per ADA		
amounts for		
LEAs failing		
prior y ear		
MOE		
calculation		
(From		
Section IV)	0.00	0.00
2. Total		
adjusted		
base		
expenditure		
amounts		
(Line A plus		
Line A.1)	40,169,592.13	13,721.56
	70,109,032.10	10,721.00
B. Required		
effort (Line A.2		
times 90%)	36,152,632.92	12,349.40
C. Current		
year		
year expenditures		
(Line I.E and		
Line I.E and	53,022,014.00	17,172.79
	53,022,014.00	11,112.79
D. MOE		
deficiency		
amount, if any		
(Line B minus		
Line C) (If		
negative, then		
zero)	0.00	0.00
4 ()		

Galt Joint Union Elementary Sacramento County

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

34 67348 0000000 Form ESMOE E8146S8S2H(2023-24)

E. MOE		
determination		
(If one or both		
of the amounts		
in line D are		
zero, the MOE		
requirement is		
met; if both		
amounts are	Proceedings of the Control of the Co	
positive, the	MOE Met	
MOE		
requirement is		
not met. If		
either column		
in Line A.2 or		
Line C equals		
zero, the MOE		
calculation is		
incomplete.)		
F. MOE		
deficiency		
percentage, if		
MOE not met;		
otherwise, zero		
(Line D divided		
by Line B)		
(Funding under		
ESSA covered		
programs in FY		
2025-26 may		
be reduced by		
the lower of the		
two		
percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form Al. For your convenience	e. Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustmen	nt may be
required to reflect estimated Annual ADA,		,
SECTION IV -		
Detail of		
Adjustments		
to Base		
Expenditures		
(used in		
Section III,		
Line A.1)		
Description of	Total Expenditures	Expenditures
Adjustments	Total Expenditures	Per ADA
T		
Total		
adjustments to		
base		0.00
expenditures	0.00	0.00

First Interim 2023-24 Projected Year Totals Indirect Cost Rate Worksheet

34 67348 0000000 Form ICR E8146S8S2H(2023-24)

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)

1,863,467.00

- 2. Contracted general administrative positions not paid through pay roll
 - 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.

5 C. 40 Od A		

B. Salaries and Benefits - All Other Activities

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)

43,293,407.00

C. Percentage of Plant Services Costs Attributable to General Administration

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

4.30%

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

 Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)

1,957,444.00

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

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

679,700.00

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First Interim 2023-24 Projected Year Totals Indirect Cost Rate Worksheet

34 67348 0000000 Form ICR E8146S8S2H(2023-24)

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	23,500.00
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)	200,653.95
6, Facilities Rents and Leases (portion relating to general administrative offices only)	8
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0,00
7, Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0,00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,861,297.95
9. Carry-Forward Adjustment (Part IV, Line F)	(73,539.58)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,787,758.37
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	35,912,567.00
2, Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,164,640.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,050,919.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	35,548.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	45,779.00
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)	
	916,852.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0,00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	40.477.00
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	16,177.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	70.404.00
except 0000 and 9000, objects 1000-5999)	73,434.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	4 405 747 05
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,465,717.05
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	0.00
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	2.22
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)	866,509.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,422,572 00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	53,970,714.05
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)	5.30%
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)	5.17%
Part IV - Carry-forward Adjustment	

Page 2

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

First Interim 2023-24 Projected Year Totals Indirect Cost Rate Worksheet

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the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the	
approved rate was based.	
Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for	
use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs,	
or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than	
the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.	
A. Indirect costs incurred in the current year (Part III, Line A8)	2,861,297.95
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(139,154,55)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect	
cost rate (5.18%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of	
(approved indirect cost rate (5.18%) times Part III, Line B19) or (the highest rate used to	
recover costs from any program (5.18%) times Part III, Line B19); zero if positive	(73,539.58)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(73,539.58)
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:	5.17%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward	
adjustment (\$-36769.79) is applied to the current year calculation and the remainder	
(\$-36769.79) is deferred to one or more future years:	5.23%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward	
adjustment (\$-24513.19) is applied to the current year calculation and the remainder	
(\$-49026.39) is deferred to one or more future years:	5,26%
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)	(73,539.58)

First Interim 2023-24 Projected Year Totals Exhibit A: Indirect Cost Rates Charged to Programs

Approved indirect cost rate: 5.18%

Highest rate used

in any program: 5.18%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,560,499.00	80,834.00	5.18%
01	3010	769,693.00	39,869.00	5.18%
01	3213	1,030,320.00	53,371.00	5.18%
01	4035	88,137.00	4,566.00	5.18%
01	4201	3,653.00	189.00	5.17%
01	4203	84,192.00	4,361.00	5.18%
01	5634	11,085.00	574.00	5.18%
01	6010	432,023.00	21,601.00	5.00%
01	6266	326,604.00	16,918.00	5.18%
01	6546	178,531.00	9,248.00	5.18%
01	6547	217,389.00	11,261.00	5.18%
01	6770	140,400.00	1,404.00	1.00%
01	7435	1,306,536.00	67,679.00	5.18%
01	9010	1,272,266.00	35,436.00	2.79%
12	6105	795,730.00	41,219.00	5.18%
12	6127	34,764.00	1,801.00	5.18%
13	5310	1,196,304.00	60,533.00	5.06%
13	5320	112,332,00	5,684.00	5.06%
13	5330	23,999.00	1,214.00	5.06%
,-	****	-,	×	

Description	Object Codes	Projected Year Totals (Form 01I) (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)						
AL REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	39,969,265.00	(.54%)	39,755,291.00	3.09%	40,983,289,00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0,00%	0.00
3. Other State Revenues	8300-8599	1,152,987.00	0.00%	1,152,987.00	0.00%	1,152,987.00
4. Other Local Revenues	8600-8799	833,574.00	0.00%	833,574.00	0.00%	833,574.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.0
b. Other Sources	8930-8979	5,000.00	0.00%	5,000.00	0.00%	5,000,00
c. Contributions	8980-8999	(6,916,989.00)	3.00%	(7,124,499.00)	3.00%	(7,338,234.00
6. Total (Sum lines A1 thru A5c)		35,063,837,00	(1.20%)	34,642,353,00	2,93%	35,656,616.0
B. EXPENDITURES AND OTHER FINANCING USES		em la - rest	l w - xulifun			
1. Certificated Salaries						
a. Base Salaries				16,589,181.00		16,838,019.00
b. Step & Column Adjustment				248,838.00		252,570,00
c. Cost-of-Living Adjustment	}			0.00		0,00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,589,181.00	1.50%	16,838,019.00	1.50%	17,090,589.00
2. Classified Salaries				West projects (per chart)		
a. Base Salaries				6,025,177.00		6,115,555.0
b. Step & Column Adjustment	1		Transfer of	90,378.00		91,733.0
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	6,025,177.00	1.50%	6,115,555.00	1.50%	6,207,288.00
3. Employee Benefits	3000-3999	8,011,721.00	2.00%	8,171,955.00	2,00%	8,335,395.0
Books and Supplies	4000-4999	1,380,493.00	109.31%	2,889,501.00	(17.73%)	2,377,052.0
Services and Other Operating Expenditures	5000-5999					
	6000-6999	2,499,974.00	13.55%	2,838,723.00	3.03%	2,924,736.0
6. Capital Outlay	7100-7299, 7400-	2,630,133.00	(86.90%)	344,503.00	3.03%	354,941.0
7. Other Outgo (excluding Transfers of Indirect Costs)	7499	90,715.00	17.33%	106,435.00	3.03%	109,660.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(457,763,00)	(16,43%)	(382,549,00)	(17,69%)	(314,870.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.0
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.0
10, Other Adjustments (Explain in Section F below)		MULTINE NEW		0.00	10 20 CH 10 77 T	0,0
11. Total (Sum lines B1 thru B10)		36,769,631.00	41%	36,922,142.00	.44%	37,084,791.0
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,705,794.00)		(2,279,789.00)		(1,428,175.00
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		12,422,618.48		10,716,824.48	A. 10 55 11 11 11	8,437,035,4
2. Ending Fund Balance (Sum lines C and D1)		10,716,824.48		8,437,035.48		7,008,860.4
Components of Ending Fund Balance (Form 01I)						
a, Nonspendable	9710-9719	401,080.79		401,080.79		401,080.7
b. Restricted	9740			A PERSON	MEDIES W.	
c. Committed						
Stabilization Arrangements	9750	0.00	W. C. L. C. C.	0.00		0.0
2. Other Commitments	9760	4,910,561,92		2,670,562.00	TENS LE SEL	1,665,000.0
d. Assigned	9780	3,603,686.77		3,576,541.69	15 mg 25 mg	3,294,693,6
e, Unassigned/Unappropriated		5,550,000,7		2,2.3,0,1.00		_,_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

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Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
Reserve for Economic Uncertainties	9789	1,801,495.00		1,788,851.00		1,648,086.00
2. Unassigned/Unappropriated	9790	0.00		0.00	THE MISSE	0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,716,824.48		8,437,035.48		7,008,860,48
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,801,495.00		1,788,851.00		1,648,086.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent						
years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	AVE ALIB	0,00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00	- iteritis	0.00		0.00
3, Total Available Reserves (Sum lines E1a thru E2c)		1,801,495.00		1,788,851.00		1,648,086.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Description	Object Codes	Projected Year Totals (Form 01I) (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;			İ			
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,442,389.00	(44.04%)	1,926,226,00	0.00%	1,926,226,00
3. Other State Revenues	8300-8599	6,956,469.00	(4.18%)	6,665,803.00	0,00%	6,665,803.00
4. Other Local Revenues	8600-8799	2,093,388.00	(8.23%)	1,921,136.00	0.00%	1,921,136.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0,00%	0.00	0,00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	6,916,989.00	3.00%	7,124,499.00	3.00%	7,338,234.00
6. Total (Sum lines A1 thru A5c)		19,409,235.00	(9.13%)	17,637,664.00	1,21%	17,851,399.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries		HELICOLE PER	A SEA MINISTER		A STATE OF THE PARTY.	
				5,049,856.00		4,478,997.00
a, Base Salaries						(513,692.00
b. Step & Column Adjustment				(570,859.00)		
c. Cost-of-Living Adjustment				0.00		0.0
d. Other Adjustments				0.00		0.0
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,049,856.00	(11.30%)	4,478,997.00	(11,47%)	3,965,305.00
2. Classified Salaries						
a. Base Salaries				4,223,971.00	AMILIE CONTRACTOR	4,063,686.0
b. Step & Column Adjustment				(160,285.00)		(118,350.00
c. Cost-of-Living Adjustment			1 3 miles	0.00		0,0
d. Other Adjustments				0.00	A THE SE	0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,223,971.00	(3,79%)	4,063,686.00	(2.91%)	3,945,336.00
3. Employ ee Benefits	3000-3999	5,430,961.00	(6.60%)	5,072,464.00	(4.16%)	4,861,533.00
4. Books and Supplies	4000-4999	3,764,838.00	12.17%	4,223,010.00	(62,48%)	1,584,277.00
5. Services and Other Operating Expenditures	5000-5999	3,415,286.00	17.25%	4,004,574.00	(32.99%)	2,683,549.00
6. Capital Outlay	6000-6999	1,047,964.00	(43.57%)	591,369,00	2.64%	606,981.0
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	347,311.00	(21.66%)	272,097.00	(24.87%)	204,418.0
9. Other Financing Uses						
a, Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.0
b, Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.0
10. Other Adjustments (Explain in Section F below)				0.00		0.0
11. Total (Sum lines B1 thru B10)		23,280,187.00	(2.47%)	22,706,197.00	(21.38%)	17,851,399.0
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,870,952.00)		(5,068,533.00)		0.0
D. FUND BALANCE					Carolin Section	
Net Beginning Fund Balance (Form 01I, line F1e)		9,027,807.52		5,156,855.52		88,322.5
Ending Fund Balance (Sum lines C and D1)		5,156,855.52		88,322.52	Kita kanala	88,322.5
Components of Ending Fund Balance (Form 01I)		5, 150,000.02	THE RESERVE	55,022,02		30,02210
a. Nonspendable	9710-9719	0.00		0.00	BY T. P. J	0.0
b. Restricted	9740	5,156,855.52		88,322.52		88,322.5
c. Committed		0,100,000.02		55,022.02		30,022.0
Stabilization Arrangements	9750				Rent Depth	
2. Other Commitments	9760		A PERSONAL PROPERTY.			
d. Assigned	9780					
e. Unassigned/Unappropriated	0700					
Reserve for Economic Uncertainties	9789	1 0 1 E E				
11 1/03014 6 LOL FOOLIOUING QUICEITAINTIES	3103		10 10 10 10 10 10 10			

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Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
Unassigned/Unappropriated	9790	0.00	12 (2 (1)	0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,156,855.52		88,322.52		88,322.52
E. AVAILABLE RESERVES			1000 NO.			
1. General Fund)					11239011	
a. Stabilization Arrangements	9750				artin for	
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)		DV 20-1-17				
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790			by all		
3. Total Available Reserves (Sum lines E1a thru E2c)					E 1 E 100 100 100 100 100 100 100 100 10	

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.

Unrestricted/Restricted							
Description	Object Codes	Projected Year Totals (Form 01I) (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	39,969,265.00	(.54%)	39,755,291,00	3.09%	40,983,289,00	
2. Federal Revenues	8100-8299	3,442,389.00	(44_04%)	1,926,226.00	0.00%	1,926,226.00	
3. Other State Revenues	8300-8599	8,109,456.00	(3,58%)	7,818,790.00	0.00%	7,818,790.00	
4. Other Local Revenues	8600-8799	2,926,962.00	(5,89%)	2,754,710.00	0.00%	2,754,710.00	
5. Other Financing Sources							
a. Transfers In	8900-8929	20,000.00	0,00%	20,000.00	0.00%	20,000.00	
b. Other Sources	8930-8979	5,000.00	0.00%	5,000.00	0.00%	5,000.00	
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00	
6. Total (Sum lines A1 thru A5c)		54,473,072-00	(4.03%)	52,280,017.00	2.35%	53,508,015.00	
B. EXPENDITURES AND OTHER FINANCING USES			7 5 AVE PIE				
Certificated Salaries							
a, Base Salaries		Wall Wall	THE NAME OF	21,639,037.00		21,317,016,00	
b. Step & Column Adjustment				(322,021.00)		(261,122.00	
c. Cost-of-Living Adjustment				0,00		0.00	
d. Other Adjustments				0.00		0.00	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,639,037.00	(1.49%)	21,317,016.00	(1.22%)	21,055,894.00	
2. Classified Salaries			No. and the last of	200 200 200 200 200 200 200 200 200 200	ALL CLUB	2.16-2-16-2.10-2	
a. Base Salaries				10,249,148.00		10,179,241.0	
b. Step & Column Adjustment				(69,907.00)		(26,617.00	
c, Cost-of-Living Adjustment				0.00		0.0	
d. Other Adjustments				0.00		0.00	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,249,148.00	(.68%)	10,179,241.00	(.26%)	10, 152, 624.00	
3. Employ ee Benefits	3000-3999	13,442,682.00	(1.47%)	13,244,419.00	(.36%)	13,196,928.00	
4. Books and Supplies	4000-4999	5,145,331.00	38.23%	7,112,511.00	(44.30%)	3,961,329.00	
Services and Other Operating Expenditures	5000-5999	5,915,260.00	15.69%	6,843,297.00	(18.05%)	5,608,285.00	
6. Capital Outlay	6000-6999	3,678,097.00	(74.56%)	935,872.00	2.78%	961,922.00	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 7499	90,715.00	17.33%	106,435.00	3,03%	109,660.00	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(110,452.00)	0.00%	(110,452.00)	0.00%	(110,452.00	
9. Other Financing Uses							
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00	
10. Other Adjustments				0.00	Bernand M	0.00	
11. Total (Sum lines B1 thru B10)		60,049,818.00	(.70%)	59,628,339,00	(7.87%)	54,936,190.00	
C. NET INCREASE (DECREASE) IN FUND BALANCE							
(Line A6 minus line B11)		(5,576,746.00)		(7,348,322.00)		(1,428,175.00	
D. FUND BALANCE							
1. Net Beginning Fund Balance (Form 01I, line F1e)		21,450,426.00		15,873,680.00		8,525,358.0	
2. Ending Fund Balance (Sum lines C and D1)		15,873,680.00		8,525,358.00		7,097,183.0	
3. Components of Ending Fund Balance (Form 01I)					5145		
a. Nonspendable	9710-9719	401,080.79		401,080-79		401,080,7	
b. Restricted	9740	5,156,855.52		88,322-52	TIN SER	88,322,5	
c. Committed							
1. Stabilization Arrangements	9750	0.00		0,00	25 2 3	0.0	
2. Other Commitments	9760	4,910,561.92		2,670,562.00		1,665,000.0	
d, Assigned	9780	3,603,686.77		3,576,541,69		3,294,693,6	
e. Unassigned/Unappropriated							
1. Reserve for Economic Uncertainties	9789	1,801,495.00		1,788,851-00		1,648,086.00	

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Description	Object Codes	Projected Year Totals (Form 01I) (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)		15,873,680,00		8,525,358.00		7,097,183.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund		1				
a. Stabilization Arrangements	9750	0,00		0,00		0.00
b. Reserve for Economic Uncertainties	9789	1,801,495.00		1,788,851.00		1,648,086.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00	A TENT AND	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)		1,801,495.00		1,788,851.00		1,648,086,00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3,00%		3.00%		3.00%
special education local plan area (SELPA): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): Sacramento County Office of Education	No					
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) 2. District ADA Used to determine the reserve standard percentage level on line F3d		0,00		0.00		0,00
(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) 2. District ADA		3,078.34		3,078.34		0,00 3,078.34
(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) 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						
(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) 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 3. Calculating the Reserves	r projections)	3,078,34		3,078.34		3,078.34
(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) 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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)	r projections) a is No)	3,078.34		3,078.34 59,628,339.00		3,078.34 54,936,190.00
(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) 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 3, Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1	r projections) a is No)	3,078,34 60,049,818.00 0.00		3,078.34 59,628,339.00 0.00		3,078.34 54,936,190.00
(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) 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 3, Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1 c. Total Expenditures and Other Financing Uses (Line F3a plus line F3	r projections) a is No)	3,078,34 60,049,818.00 0.00		3,078.34 59,628,339.00 0.00		3,078.34 54,936,190.00 0.00 54,936,190.00
(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) 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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1 c. Total Expenditures and Other Financing Uses (Line F3a plus line F3 d. Reserve Standard Percentage Level	r projections) a is No)	3,078,34 60,049,818.00 0.00 60,049,818.00		3,078.34 59,628,339.00 0.00 59,628,339.00		3,078.34 54,936,190.00
(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) 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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1c., Total Expenditures and Other Financing Uses (Line F3a plus line F3d, Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)	r projections) a is No)	3,078.34 60,049,818.00 0.00 60,049,818.00 3%		3,078.34 59,628,339.00 0.00 59,628,339.00		3,078.34 54,936,190.00 0.00 54,936,190.00
(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) 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 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1 c. Total Expenditures and Other Financing Uses (Line F3a plus line F3d, Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	r projections) a is No)	3,078.34 60,049,818.00 0.00 60,049,818.00 3%		3,078.34 59,628,339.00 0.00 59,628,339.00		3,078.34 54,936,190.00 0.00 54,936,190.00
(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) 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 3, Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1. c. Total Expenditures and Other Financing Uses (Line F3a plus line F3d, Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	r projections) a is No)	3,078.34 60,049.818.00 0.00 60,049,818.00 3% 1,801,494.54		3,078.34 59,628,339.00 0.00 59,628,339.00 3% 1,788,850.17		3,078.34 54,936,190.00 0.00 54,936,190.00 3% 1,648,085.70

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

	Direct Costs	s - Interfund	Indirect Cos	ts - Interfund				
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Fund 9610
DI GENERAL FUND	3730	3130	7330	7330	0300-0323	7000-7025	3310	3010
Expenditure Detail	0.00	(168,00)	0.00	(110,451,00)				200
Other Sources/Uses Detail	0.00	(100,00)	0.00	(110,501,00)	20,000.00	0,00		and the same
Fund Reconciliation					20,000,00	0,00		
DBI 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								34.5
09I CHARTER SCHOOLS SPECIAL REVENUE FUND						1		
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	13337			CASHIN I	0.00	0,00		
Fund Reconciliation		the later of		3 FL 8				1
10I SPECIAL EDUCATION PASS-THROUGH FUND		Tax Section						
Expenditure Detail								4.31
Other Sources/Uses Detail								-
Fund Reconciliation		1						100
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0,00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND						1		
Expenditure Detail	168.00	0.00	43,020.00	0.00				
Other Sources/Uses Detail					0,00	0.00		ALC: UN
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	67,431.00	0.00				
Other Sources/Uses Detail					0.00	0,00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation				PERMIT	0,00	0.00		
15I PUPIL TRANSPORTATION EQUIPMENT FUND				THE PARTY				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00			
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail		Ver-						
Other Sources/Uses Detail					0.00	0.00		A Lan
Fund Reconciliation							10.23	
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							La Think	E 115
19I 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	A MIN	distribution of		18 / Jee 18				
Expenditure Detail	dals Silly	miner in the					OF BELLEVI	131.5
Other Sources/Uses Detail				15 an Bull	0.00	0.00		177 3
Fund Reconciliation				W /5 P			1877E - 1	1000
21I BUILDING FUND			J. 65 L. 5					30,12
Expenditure Detail	0,00	0.00		Paul A.				1 2 5 7
Other Sources/Uses Detail					0.00	0.00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
Fund Reconciliation			100 d S	Grand Strain			S 11 3	
25I CAPITAL FACILITIES FUND				1363				185 185
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail				1 1 TY	0.00	20,000.00		March 18

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

	Direct Costs	s - Interfund	Indirect Cos	ts - Interfund				
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Fund 9610
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND	-							
Expenditure Detail	0.00	0,00						
Other Sources/Uses Detail			lings on a		0.00	0,00		
Fund Reconciliation								
85I COUNTY SCHOOL FACILITIES FUND			-32 3 10				100	
Expenditure Detail	0,00	0,00						
Other Sources/Uses Detail					0.00	0,00		
Fund Reconciliation				11 200				
IOI SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS				Series (Se			100	
Expenditure Detail	0.00	0,00						
Other Sources/Uses Detail		4,50			0.00	0,00		
Fund Reconciliation					0,00	5,00		
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS							A CONTRACTOR	
Expenditure Detail	0,00	0,00		I INFILL				ON FOR
Other Sources/Uses Detail	0,00	0,00		La Long	0.00	0,00		
Fund Reconciliation		8 JTV			0,00	0,00		
511 BOND INTEREST AND REDEMPTION FUND		12 14 14	NEW YORK					
Expenditure Detail		1811					F 31 3-43	
Other Sources/Uses Detail					0.00	0,00		
Fund Reconciliation			5		0,00	0,00		
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS			01 12-2	15 W 1				
			Color Still	Tally I and				
Expenditure Detail	TO THE	5 - San		LUCK MARK	0.00	0.00		
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail		1			0.00	0.00		
Other Sources/Uses Detail					0,00	0,00	3.172.11	
Fund Reconciliation		E 3. 150						
56I DEBT SERVICE FUND				East No.			13.411	
Expenditure Detail					9.50		S F Harris	
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation	1							
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0,00	0,00	0.00	0.00				
Other Sources/Uses Detail	1				Transcription	0,00		
Fund Reconciliation								
51I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0,00	0,00	0,00				
Other Sources/Uses Detail					0,00	0,00		
Fund Reconciliation								
32I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0,00	0,00	0.00	0.00				
Other Sources/Uses Detail					0.00	0,00		
Fund Reconciliation								
331 OTHER ENTERPRISE FUND		1		100				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0,00	0,00	F4.5577	
Fund Reconciliation			10 Date 1	F 1 1				III G
66I WAREHOUSE REVOLVING FUND			16 0 25 21				Tuge ye	0000
Expenditure Detail	0,00	0,00	1 2 3 1 11	27/15				
Other Sources/Uses Detail			5-145-1	TE INCH	0.00	0.00	of the	
Fund Reconciliation				342			100	
37I SELF-INSURANCE FUND			Part of the state of				Legis III	
Expenditure Detail	0.00	0,00	EN ALS IN					A LA LE
Other Sources/Uses Detail	1000	Sel Aries	W. C.	MEN HIV	0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND		P. 15, 19	3	F 3 7 .				
Expenditure Detail		en a hell	"my lai	HE VINE				
Other Sources/Uses Detail	-		No. To Take		0_00	distriction of	D 1 2 1 1	
Fund Reconciliation		1	To all the	HI HI THE		1 3 5		
			132 - 1-			The state of the state of		

Galt Joint Union Elementary Sacramento County

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

34 67348 0000000 Form SIAI E8146S8S2H(2023-24)

	Direct Cost	s - Interfund	Indirect Cos	ts - Interfund				
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail	0.00	0.00			i i			
Other Sources/Uses Detail				100	0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail				LEW KAR				
Other Sources/Uses Detail				follows to the				
Fund Reconciliation					Ship francis			
95I STUDENT BODY FUND								
Expenditure Detail			E Washing			100 Mg R		
Other Sources/Uses Detail	7 10 7 10 10							
Fund Reconciliation				13 34 1978		A STATE		
TOTALS	168.00	(168.00)	110,451.00	(110,451.00)	20,000.00	20,000.00		

10000				
st:23342				
ain Selection* • Additional Options* Accounts				
riginal Budget (A)		8		
Budget Source: GL A - Approved budget	Bud. Development Year:	Model:	Actuals	তি Budget
Beg. Fund Bal. Source: GL G - General Ledger 🔻	Bud. Development Year:	Model:	C Actuals	Budget
End.Fund Bal. Source: GL G - General Ledger	Bud. Development Year:	Model:	C Actuals	Budget
oard Approved Operating Budget (B)				
Budget Source: GL A - Approved budget	Bud. Development Year:	Model:	Actuals	Budget
Beg. Fund Bal. Source: GL G - General Ledger	Bud. Development Year:	Model:	Actuals	
End.Fund Bal. Source: GL G - General Ledger	Bud. Development Year:	Model:	C Actuals	Budget
Actuals To Date (C)				
Actuals Source: GL G - General Ledger	Bud. Development Year:	Model:	Actuals	Budget
From Date: 07/01/2023 _ To Date: 10/	31/2023 🔻 🔽 Inc	clude Unapproved G	L Trans?	
Projected Year Totals (D)		N		
Budget Source: GL A - Approved budget ▼	Bud. Development Year:	Model:	C Actuals	Budget
Include Budget Tfrs: Y - All budget transfers	Bud Tfr Cutoff Date: 10/31	/2023 ▼		
Beg. Fund Bal. Source: GL G - General Ledger	Bud, Development Year:	Model:	Actuals	
End Fund Bal. Source: GL G - General Ledger	Bud. Development Year:	Model:	C Actuals	6 Budget
Beg. Fund Balance: 9791 - 9795	End. Fund Balance: 9711	- 9	790	

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First Interim Projected Totals 2023-24 Technical Review Checks Phase - All Display - Exceptions Only

Galt Joint Union Elementary

Sacramento County

Following is a chart of the various types of technical review checks and related requirements:

F - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

W/WC - <u>Warning/Warning</u> with <u>Calculation</u> (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)

EXPORT VALIDATION CHECKS

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) has not been provided.

Exception

SACS Web System - SACS V7

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34-67348-0000000

First Interim Original Budget 2023-24 Technical Review Checks Phase - All Display - Exceptions Only

Galt Joint Union Elementary

Sacramento 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 - <u>W</u>arning/<u>W</u>arning with <u>C</u>alculation (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)

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
01	7029	(\$4,679.38)
Total of negative resource balances for Fund 01		(\$4,679.38)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE	
01	7029	9790		(\$4,679.38)

SACS Web System - SACS V7

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34-67348-0000000

First Interim Board Approved Operating Budget 2023-24 **Technical Review Checks** Phase - All

Display - Exceptions Only

Galt Joint Union Elementary

Sacramento 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

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

FUND	RESOURCE	NEG. EFB
01	7029	(\$4,679.38)
Total of negative resource balances for Fund 01		(\$4,679.38)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE	
01	7029	9790		(\$4,679.38)

SACS Web System - SACS V7

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34-67348-0000000

First Interim Actuals to Date 2023-24 **Technical Review Checks**Phase - All Display - Exceptions Only

Galt Joint Union Elementary

Sacramento 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 - <u>Warning/Warning</u> with <u>Calculation</u> (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)

SSC School District and Charter School Financial Projection Dartboard 2023-24 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2023–24 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and tenyear T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS									
Factor	2022-23	2023-241	2024-25	2025-26	2026-27				
Department of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%	3.19%				
Planning COLA	6.56%	8.22%	3.94%	3.29%	3.19%				

LCFF GRADE SPAN FACTORS FOR 2023-24								
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12				
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102				
Statutory COLA of 8.22%	\$753	\$765	\$787	\$913				
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015				
Grade Span Adjustment Factors	10.4%		===	2.6%				
Grade Span Adjustment Amounts	\$1,032	=	**	\$312				
2023-24 Adjusted Base Grants ²	\$10,951	\$10,069	\$10,367	\$12,327				
Transitional Kindergarten (TK) Add-On ³	\$3,044	=	==	7.=6				

^{*}Average daily attendance (ADA)

OTHER PLANNING FACTORS								
Factors	3	2022-23	2023-24	2024-25	2025-26	2026-27		
California CPI		5.69%	3.55%	3.03%	2.64%	2.90%		
O l'Consis I attace	Unrestricted per ADA	\$204	\$177	\$177	\$177	\$177		
California Lottery	Restricted per ADA	\$100	\$72	\$72	\$72	\$72		
M. L. Plant Carat (Pintin)	Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59	\$41.88		
Mandate Block Grant (District)	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20	\$80.69		
M. L. Pl. LC. (Cl. 4.)	Grades K-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31	\$21.99		
Mandate Block Grant (Charter)	Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23	\$61.12		
Interest Rate for Ten-Year Treasu	ries	3.72%	3.60%	2.98%	2.90%	3.00%		
CalSTRS Employer Rate ⁴		19.10%	19.10%	19.10%	19.10%	19.10%		
CalPERS Employer Rate ⁴		25.37%	26.68%	27.70%	28.30%	28.70%		
Unemployment Insurance Rate ⁵		0.50%	0.05%	0.05%	0.05%	0.05%		
Minimum Wage ⁶		\$15.50	\$16.00	\$16.50	\$16.90	\$17.30		

STATE MINIMUM RESERVE REQUIREMENTS FOR 2023-24						
Reserve Requirement	District ADA Range					
The greater of 5% or \$80,000	0 to 300					
The greater of 4% or \$80,000	301 to 1,000					
3%	1,001 to 30,000					
2%	30,001 to 400,000					
1%	400,001 and higher					

¹Applies to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adult Education, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education.

⁵Unemployment rate in 2023-24 is final based on determination by the Employment Development Department and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁶Minimum wage rates are effective January 1 of the respective year.



As of July 20, 2023

²Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2023-24 are final, and the subsequent years' rates are subject to change based on determination by the respective governing boards.

Galt Joint Union Elementary (67348) - 1st Interim		10/31/2023			
		2023-24	2024-25	2025-26	2026-27
		2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation		8.22%	2.00%	3.29%	3.19%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
LCFF Entitlement					
Base Grant	\$	32,467,673	\$ 32,007,987	\$ 32,771,833	\$ 33,798,7
Grade Span Adjustment		1,448,505	1,418,758	1,463,091	1,508,1
Supplemental Grant		4,147,270	4,168,315	4,330,718	4,466,3
Concentration Grant		1,353,594	1,596,964	1,835,848	1,893,3
Add-ons: Targeted Instructional Improvement Block Grant			<u>u</u>	2	
Add-ons: Home-to-School Transportation		291,759	297,594	307,385	317,1
Add-ons: Small School District Bus Replacement Program				3	
Add-ons: Transitional Kindergarten		260,464	265,673	274,414	283,1
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$	39,969,265	\$ 39,755,291	\$ 40,983,289	\$ 42,266,9
Miscellaneous Adjustments					
Economic Recovery Target		-	.#3		5
Additional State Aid		2	3 €0	7.6	_
Total LCFF Entitlement		39,969,265	39,755,291	40,983,289	42,266,9
LCFF Entitlement Per ADA	\$	12,397	\$ 12,757	\$ 13,267	\$ 13,6
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$	21,969,549	\$ 31,519,295	\$ 32,747,293	\$ 34,030,9
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$	9,763,720	\$	\$ -	\$ -
Local Revenue Sources:					
Property Taxes (Object 8021 to 8089)	\$	8,235,996	\$ 8,235,996	\$ 8,235,996	\$ 8,235,9
In-Lieu of Property Taxes (Object Code 8096)		-) = (-	
Property Taxes net of In-Lieu	\$	8,235,996	\$ 8,235,996	\$ 8,235,996	\$ 8,235,9
TOTAL FUNDING	NEWSEL	39,969,265	39,755,291	40,983,289	42,266,9
Basic Aid Status		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	\$	(9,763,720)	\$	\$	\$
EPA in Excess to LCFF Funding	\$	9,763,720	\$ -	\$ *	\$ -

Galt Joint Union Elementary (67348) - 1st Interim	100	10/31/2023						
	L. Marie	2023-24		2024-25		2025-26	14.3	2026-27
Total LCFF Entitlement		39,969,265		39,755,291		40,983,289		42,266,971
SUMMARY OF EPA	11772						100	11 1 11 11
% of Adjusted Revenue Limit - Annual		44.55990366%						
% of Adjusted Revenue Limit - P-2		44.55990366%						
EPA (for LCFF Calculation purposes)	\$	9,763,720	\$	₹#61	\$	×	\$	×
EPA, Current Year (Object Code 8012)	\$	9,763,720	Ś	16= E	\$	T.	\$	ā
(P-2 plus Current Year Accrual)	*	0,, 00,, 00	*		·		•	
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$	발						
Accrual (from Data Entry tab)		5		*		2		2
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES	2,1,1							1 10 10
Base Grant (Excludes add-ons for TIIG and Transportation)	\$	33,916,178	\$	33,426,745	\$	34,234,924	\$	35,306,947
Supplemental and Concentration Grant funding in the LCAP year	\$	5,500,864	\$	5,765,279	\$	6,166,566	\$	6,359,665
Percentage to Increase or Improve Services		16.22%		17.25%		18.01%		18.01%
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment		3,383		3,383		3,383		3,383
COE Enrollment		10		10		10		10
Total Enrollment		3,393		3,393		3,393		3,393
Unduplicated Pupil Count		2,142		2,142		2,142		2,142
COE Unduplicated Pupil Count		4		4		4		4
Total Unduplicated Pupil Count		2,146		2,146		2,146		2,146
Rolling %, Supplemental Grant		61.1400%		62.3500%		63.2500%		63.25009
Rolling %, Concentration Grant		61.1400%		62.3500%		63.2500%		63.2500%
SUMMARY OF LCFF ADA								A STATE OF
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3		1,507.67		1,350.72		1,344.56		1,342.79
Grades 4-6		1,109.71		1,115.34		1,055.81		1,053.97
Grades 7-8		784.00		693.94		682.71		681.58
Grades 9-12		58		e e		: # 1		-
*******				3,160.00		3,083.08		3,078.34

Galt Joint Union Elementary (67348) - 1st Interim	10/31/2023			
	2023-24	2024-25	2025-26	2026-27
NSS				•
Combined Subtotal	3,401.38	3,160.00	3,083.08	3,078.34
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	1,350.72	1,344.56	1,342.79	1,342.79
Grades 4-6	1,115.34	1,055.81	1,053.97	1,053.97
Grades 7-8	693.94	682.71	681.58	681.58
Grades 9-12		-		
LCFF Subtotal	3,160.00	3,083.08	3,078.34	3,078.34
NSS		<u> </u>		<u> </u>
Combined Subtotal	3,160.00	3,083.08	3,078.34	3,078.34
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3	1,344.56	1,342.79	1,342.79	1,342.79
Grades 4-6	1,055.81	1,053.97	1,053.97	1,053.97
Grades 7-8	682.71	681.58	681.58	681.58
Grades 9-12				5
LCFF Subtotal	3,083.08	3,078.34	3,078.34	3,078.34
NSS			Ē	<u> </u>
Combined Subtotal	3,083.08	3,078.34	3,078.34	3,078.34
Net Adjustment to Prior Year ADA for Charter Shift				
	* :	9≆1	-	5#00
Second prior year charter school shift percentage				
Prior year charter school shift percentage	0%	0%	0%	09
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift)	- Effective beginning in 2022-23			
Grades TK-3	1,400.98	1,346.02	1,343.38	1,342.79
Grades 4-6	1,093.62	1,075.04	1,054.58	1,053.97
Grades 7-8	720.22	686.08	681.96	681.58
Grades 9-12		(#)		無?
LCFF Subtotal	3,214.82	3,107.14	3,079.92	3,078.34
NSS	ie.	282		17.0
Combined Subtotal	3,214.82	3,107.14	3,079.92	3,078.34
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average	3 4.	·	-	90
Current Year ADA				
Grades TK-3	1,342.79	1,342.79	1,342.79	1,342.79
Grades 4-6	1,053.97	1,053.97	1,053.97	1,053.97

Galt Joint Union Elementary (67348) - 1st Interim	10/31/2023		All I	ENTY VIDENTS
Sale Joint Official Elementary (07545)	2023-24	2024-25	2025-26	2026-27
Grades 7-8	681.58	681.58	681.58	681.58
Grades 9-12	5 4 5	(#	1.2	9 4 8
LCFF Subtotal	3,078.34	3,078.34	3,078.34	3,078.34
NSS		-		
Combined Subtotal	3,078.34	3,078.34	3,078.34	3,078.34
Change in LCFF ADA (excludes NSS ADA)	(4.74)	-		
	Decline	No Change	No Change	No Change
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3	1,400.98	1,346.02	1,343.38	1,342.79
Grades 4-6	1,093.62	1,075.04	1,054.58	1,053.97
Grades 7-8	720.22	686.08	681.96	681.58
Grades 9-12	7:-1		(#)	:::::::::::::::::::::::::::::::::::::::
Subtotal	3,214.82	3,107.14	3,079.92	3,078.34
	3-PY Average	3-PY Average	3-PY Average	Current
Funded NSS ADA				
Grades TK-3	~	2	-	:₩
Grades 4-6	y <u>s#</u> s		=	(%)
Grades 7-8			5₩3	
Grades 9-12		2	~	n¥
Subtotal	::e	+	(2)	
NPS, CDS, & COE Operated				
Grades TK-3	2.61	2.61	2.61	2.61
Grades 4-6	4.17	4.17	4.17	4.17
Grades 7-8	2.44	2.44	2.44	2.44
Grades 9-12	r <u>e</u>	2	a	12
Subtotal	9.22	9.22	9.22	9.22
ACTUAL ADA (Current Year Only)				
Grades TK-3	1,345.40	1,345.40	1,345.40	1,345.40
Grades 4-6	1,058.14	1,058.14	1,058.14	1,058.14
Grades 7-8	684.02	684.02	684.02	684.02
Grades 9-12	÷	e:	:=	*
Total Actual ADA	3,087.56	3,087.56	3,087.56	3,087.56
TOTAL FUNDED ADA	3,007.130	2,007.00	2,007.120	
Grades TK-3	1,403.59	1,348.63	1,345.99	1,345.40

Galt Joint Union Elementary (67348) - 1st Interim	10/31/2023					
Survey (0.5.15) List means	2023-24		2024-25	2025-26		2026-27
Grades 4-6	1,097.79		1,079.21	1,058.75		1,058.14
Grades 7-8	722.66		688.52	684.40		684.02
Grades 9-12	\$ - \$		i i i		L.	:*C
Total Funded ADA	3,224.04		3,116.36	3,089.14		3,087.56
Funded Difference (Funded ADA less Actual ADA)	136.48		28.80	1.58		
FUNDED ADA for the Transitional Kindergarten Add-on						
Current Year TK ADA	85.56		85.56	85.56		85.56
PER-ADA FUNDING LEVELS						
Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$ 12,727			\$ 13,615		14,048
Grades 4-6	\$ 11,702	-	12,041			12,918
Grades 7-8	\$ 12,048		12,398	\$ 12,889		13,300
Grades 9-12	\$ 14,326	\$	14,743	\$ 15,326	\$	15,816
Base Grants						
Grades TK-3	\$ 9,919	\$	10,117	\$ 10,450		10,783
Grades 4-6	\$ 10,069	\$	10,270	\$ 10,608		10,946
Grades 7-8	\$ 10,367		10,574	\$ 10,922		11,270
Grades 9-12	\$ 12,015	\$	12,255	\$ 12,658	\$	13,062
Grade Span Adjustment						
Grades TK-3	\$ 1,032		1,052			1,121
Grades 9-12	\$ 312	\$	319	\$ 329	\$	340
Prorated Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$ 10,951	\$	11,169	\$ 11,537	\$	11,904
Grades 4-6	\$ 10,069	\$	10,270	\$ 10,608	\$	10,946
Grades 7-8	\$ 10,367	\$	10,574	\$ 10,922	\$	11,270
Grades 9-12	\$ 12,327	\$	12,574	\$ 12,987	\$	13,402
Prorated Base Grants						
Grades TK-3	\$	\$	10,117			10,783
Grades 4-6	\$ 10,069		10,270	\$ 10,608		10,946
Grades 7-8	\$ 10,367		10,574			11,270
Grades 9-12	\$ 12,015	\$	12,255	\$ 12,658	\$	13,062
Prorated Grade Span Adjustment						
Grades TK-3	\$ 1,032	\$	1,052	\$ 1,087	\$	1,12:

Galt Joint Union Elementary (67348) - 1st Interim	10/31/2023				
	2023-24	2024-25	2025-26	700	2026-27
Grades 9-12	\$ 312	\$ 319	\$ 329	\$	340
Supplemental Grant	20%	20%	20%		20%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$ 2,190	\$ 2,234	\$ 2,307	\$	2,381
Grades 4-6	\$ 2,014	\$ 2,054	\$ 2,122	\$	2,189
Grades 7-8	\$ 2,073	\$ 2,115	\$ 2,184	\$	2,254
Grades 9-12	\$ 2,465	\$ 2,515	\$ 2,597	\$	2,680
Actual - 1.00 ADA, Local UPP as follows:	61.14%	62.35%	63.25%		63.25%
Grades TK-3	\$ 1,339	\$ 1,393	\$ 1,459	\$	1,506
Grades 4-6	\$ 1,231	\$ 1,281	\$ 1,342	\$	1,385
Grades 7-8	\$ 1,268	\$ 1,319	\$ 1,382	\$	1,426
Grades 9-12	\$ 1,507	\$ 1,568	\$ 1,643	\$	1,695
Concentration Grant (>55% population)	65%	65%	65%		65%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$ 7,118	\$ 7,260	\$ 7,499	\$	7,738
Grades 4-6	\$ 6,545	\$ 6,676	\$ 6,895	\$	7,115
Grades 7-8	\$ 6,739	\$ 6,873	\$ 7,099	\$	7,326
Grades 9-12	\$ 8,013	\$ 8,173	\$ 8,442	\$	8,711
Actual - 1.00 ADA, Local UPP >55% as follows:	6.1400%	7.3500%	8.2500%		8.2500%
Grades TK-3	\$ 437	\$ 534	\$ 619	\$	638
Grades 4-6	\$ 402	\$ 491	\$ 569	\$	587
Grades 7-8	\$ 414	\$ 505	\$ 586	\$	604
Grades 9-12	\$ 492	\$ 601	\$ 696	\$	719

						1.17 LCFF	Unduplicated P	upil Count					
Academic Y	ear: 2023-2024		LEA:	Galt Joint L	nion Elementary	User ID: kbaptista@gait k12 ca.us							
View:	SNAPSHOT		School Type: ALL School: ALL							Revision Date: 10/26/2023 4:48:22 PM Print Date: 10/27/2023 8:41:14 AM			
Revision ID:	4810660	·											
				ACT THE	Non-Charter	School(s)		Maria .					
				Free	Reduced Meal	Eligibility Cou	nts Based On:						
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)		
0141325	Fairsite Elementary	108	41	0	0	0	4	36	42	28	53		
3467348	Galt Joint Union Elementary	3	0	0	0	0	0	0	0	0	0		
0107946	Lake Canyon Elementary	464	260	1	0	22	25	159	262	70	268		
6114185	Marengo Ranch Elementary	474	217	0	0	18	18	135	228	52	234		
0000001	NPS School Group for Galt Joint Union Elementary	5	2	0	0	0	0	1	2	0	2		
6110654	River Oaks Elementary	519	304	0	0	38	18	193	313	96	325		
0100040	Robert L. McCaffrey Middle	771	450	2	0	33	48	259	457	100	465		
6033310	Valley Oaks Elementary	515	395	0	0	42	60	261	402	207	434		
0119420	Vernon E. Greer Elementary	524	335	2	0	19	16	213	343	96	361		
TC	TAL - Selected Schools	3383	2004	5	0	172	189	1257	2049	649	2142		
	Kara III.			1000	Charter Sc	hool(s)							
				Free	Reduced Meal	Eligibility Cou	nts Based On:	VAN A					
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)		
30	OTAL - Selected Schools												
OTAL LEA		3383	2004	5	0	172	189	1257	2049	649	2142		

This report is confidential and use is restricted to authorized individuals.

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1018 C Street, Suite 210, Galt, CA 95632 209-744 4545 * 209-744-4553 fax

Board Meeting Agenda Item Information

Meeting Date:	December 20, 2023	Agenda Item: 232.451 Board Consideration of Approval of Resolution No. 10; Providing Workers' Compensation Coverage for Volunteers
Presenter:	Alejandra Garibay	Action Item: XX Information Item:

Workers' compensation coverage does not normally apply to volunteers for public agencies. However, Labor Code 3363.5 allows public agencies to extend workers' compensation coverage to volunteers who perform services for the agency without pay.

Workers' compensation is a no-fault system, and with few exceptions, is the exclusive remedy against the employer for injuries and illnesses suffered while working. If your volunteers are covered by workers' compensation, they will be entitled to the same benefits as any of your paid employees. These benefits are finite and limited to medical, disability, and retraining costs associated with a specific injury.

If your agency's volunteers are not covered by workers' compensation and are injured while performing volunteer work, the exclusive remedy of workers' compensation does not apply, and they can sue your agency in the civil court system. While an injured volunteer must prove fault, the court may award compensation for pain and suffering plus other damages, so that awards in civil court are often much higher than the corresponding workers' compensation would be. Accordingly, it is typically much less expensive to provide workers' compensation to all volunteers than to occasionally pay a civil judgment to a volunteer.

To provide workers' compensation to volunteers, the governing board must adopt a resolution. The resolution must satisfy the requirements of Labor Code section 3363.5. Resolution #10 would be provided to Schools Insurance Authority (SIA) when applying for or renewing workers' compensation coverage.

Board approval is recommended.

Resolution to Provide Coverage for Volunteers

Resolution No. 10

A Resolution of the Board of the Galt Joint Union Elementary School District ("Board"), Providing Workers' Compensation Coverage for Authorized Volunteers

WHEREAS, the Board finds the District's best interests will be served by utilizing authorized volunteers in the provision of certain services; and

WHEREAS, Sections 3351, 3352, and 3357 of the California Labor Code provide that, with certain exceptions, persons providing voluntary services to government agencies are not covered by California workers' compensation; and

WHEREAS, Labor Code section 3363.5 authorizes public agencies, through action by resolution, to provide workers' compensation coverage to a person who provides "voluntary service without pay" while such person is performing such service; and

WHEREAS, Labor Code section 3363.5 states that for the purposes of that section, "voluntary service without pay' shall include services performed by any person, who receives no remuneration other than meals, transportation, lodging, or reimbursement for incidental expenses;" and

WHEREAS, the Board of Directors has considered the desirability of providing workers' compensation coverage to authorized volunteers;

NOW, THEREFORE, BE IT RESOLVED, the Board hereby finds and determines:

- 1. That the public interest is best served by providing workers' compensation coverage to authorized volunteers while they are providing voluntary services to the District.
- 2. That for the purposes of Division 4 of the California Labor Code, an "authorized volunteer" shall be deemed to be an employee of the District while performing voluntary services for the District.
- 3. That "authorized volunteer" as used in this resolution shall mean a person who has received prior written approval from the District to provide the District with "voluntary services without pay" as that term is defined in Labor Code section 3363.5.

Secretary	
ATTEST:	Board President
ABSENT: ABSTAIN:	
YES: NOES:	
PASSED AND ADOPTED by the Board o	of Galt Joint Union Elementary School District this



1018 C Street, Suite 210, Galt, CA 95632 209-744 4545 * 209-744-4553 fax

Board Meeting Agenda Item Information

Meeting Date:	December 20, 2023	Agenda Item: 232.452 Board Consideration of Approval Resolution No. 11-A; Annual and Five-Year Findings Reports for Reportable Developer Fees for Fiscal Year 2022-23
Presenter:	Alejandra Garibay	Action Item: XX Information Item:

Government Code Section 66001 and Section 66006 mandate district accountability for fees collected and expended on both an annual and five-year basis.

The annual report covers developer fee collection and expenditure within a fiscal year, encompassing the following information:

- Types of fees collected
- Amounts collected
- Beginning and ending balances of accounts
- Total collections and interest earned
- Details on each project funded by fees
- Disclosure of interfund transfers or loans, if any
- Amounts of any refunds issued

The five-year report offers a more comprehensive analysis of how developer fees contribute to the district's facility program needs in relation to housing students and growth mitigation. The five-year plan should:

- Specify the purposes for which fees will be utilized
- Establish a connection between the fees and their intended purposes
- Identify anticipated funding sources and amounts for incomplete projects
- Approximate deposit dates for the funding referenced in the previous point into respective district accounts.

Galt Joint Union Elementary School District 1018 C Street, Suite 210, Galt, CA 95632

Annual Report and Five-Year Findings Report for Developer Fees for Fiscal Year 2022-23



December 20, 2023

Galt Joint Union Elementary School District Annual Developer Fees Report Fiscal Year 2022-23

Background

Government Code Sections 66006 and 66001 provide that the District shall make available to the public certain information and adopt prescribed findings relative to school facility fees adopted pursuant to Education Code Section 17620 and Government Code Sections 65995 (Level 1 fees and commercial/industrial fees, collectively "Statutory School Facility Fees") and Government Code Sections 65995.5, 65995.6 and 65995.7 (Level 2 fees or "Alternative School Facility Fees"). The foregoing fees are collectively referred to as "Reportable Fees." The described information and findings contained in this Annual and Five-Year Reportable Developer Fees Report ("Report") relate to Reportable Fees that the District received, expended, or may expend in connection with school facilities in order to accommodate additional students from new and other residential development, as well as commercial and industrial construction (collectively referred to as "Development") if funded or partially funded with Reportable Fees. The Reportable Fees only include money in possession of the District and do not include letters of credit, bonds, or other instruments to secure payment of Reportable Fees at a future date. The Reportable Fees have not been levied, collected, or imposed for general revenue purposes.

Reporting Requirements

Government Code Section 66001 and Section 66006 require districts to be accountable for the fees that are collected and expended on both an annual and five-year basis.

Annual Report – The annual report focuses on the amount of developer fees collected and expanded throughout the fiscal year and must include the following:

- Type of fees collected
- Amounts collected
- Beginning and ending balances of accounts
- Total amounts collected and interest earned
- Information regarding each project on which fees were expended
- Identification of any interfund transfers or loans, if applicable
- Amounts of any refunds

The five-year report requires a more detailed analysis of a district's overall use of developer fees. The purpose of the five-year report is to illustrate to what extent the fees collected for development are necessary for meeting the District's facility program needs with respect to

housing students and mitigating the impact of growth associated with the development. The five-year plan should include findings that:

- Identify the purposes to which the fees will be put
- Demonstrate the nexus between the fees and the purposes for which they are charged
- Identify the sources and amounts of funding anticipated to complete the financing of incomplete projects
- Identify the approximate date(s) when the funding referred to in bullet point 3 above is expected to be deposited into the respective district account(s)

Timeline – The annual report must be made within 180 days from the last day of the fiscal year. The five-year findings must be presented for approval by the governing board in conjunction with an annual report. It is more convenient for districts to prepare a comprehensive report each fiscal year that includes both the annual and five-year collection and expenditure information—combining these two reports guards against the potential penalty of refunding unexpended developer fees for failure to report expenditures in the appropriate year in a timely manner

Report Availability and Notification – The completed reports and applicable findings must be available for public review at least 15 days prior to approval by the governing board. Although a public hearing is not required, notices must be mailed to any interested party who files a written request for a mailed notification.

Government Code Sections 66006(b) Annual Reporting Requirements

- A. Brief description of the type of fee in the account or fund.
 - a. Fund 25 Capital Facilities Fund is used to segregate fees collected pursuant to Education Code Section 17620, et seq., and Government Code Section 65995, et seq., from other District funds.
- B. Amount of the fee for the 2022-23.
 - a. Residential Fee per Square foot
 - i. Level 2 Fee at the rate of \$3.58 per square foot for all new residential development, with the exception of any residential development that is paying mitigation through a developer mitigation agreement or Mello-Roos special tax.

- b. Commercial Fee per Square foot
 - i. Galt Joint Union Elementary School District (GJUESD) shares the K-12 commercial/industrial fee with the Galt Joint Union High School District. The GJUESD currently collects 60 percent or \$0.4686 per square foot of new commercial area constructed within the District.
- C. The beginning and ending balances of the account or fund for the 2022-23 fiscal year.

a. July 1, 2022 Beginning Balance: \$1,529,184.53

b. June 30, 2023 Ending Balance: \$1,295,742.44

- D. The amount of the fees collected and the interest earned as of June 30, 2023.
 - a. Fees Collected \$697,471.64
 - b. Interest Earned \$50,998.00
- E. Identify each public improvement on which fees were expensed and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.
 - a. Project #1: Valley Oaks Classroom Building
 - i. As of 06/30/2023, approximately 20% of the project, with a total cost of \$848,987, has been funded through developer fees. The project is anticipated to reach completion during the 2023-24 fiscal year.
 - b. Other Cost:

i. Professional Consulting Services: \$65,841

ii. Audit Fees: \$10,200

iii. Legal Fees: \$22,328

iv. Personnel Cost: \$70,249

v. Developer Admin Fees: \$21,575

F. Identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

Not Applicable.

G. Description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in

the case of an inter-fund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

Not Applicable

H. The amount of refunds made pursuant to subdivision (e) of Section 66001 and any allocations pursuant to subdivision (f) of Section 66001.

None.

Government Code Sections 66001(d)(1) Five-year Reporting Requirements:

- A. Identify the purpose to which the fee is to be put.
 - a. Portable classroom replacement.
- B. Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.
 - a. Provide new, upgraded, and expanded facilities to support additional capacity needed to serve the students generated by new development.
- C. Identify all sources and amounts of funding anticipated to complete financing of reconstruction/improvements.
 - a. See attached Figure 1.
- D. Designate the approximate dates on which the funding referred to in subparagraph (C) is expected to be deposited into the appropriate account or fund.
 - a. See attached Figure 2.

Figure 1 - Anticipated Funding to Complete Financing of Incomplete Improvements

	Anticipated Funding Amount					
Incomplete Improvement	Unexpended Reportable Fees 1	eportable Reportable Contribution Do		Donations 4	SFP Grants 5	Estimated Cost
Valley Oaks & Greer Portable Replacement	\$1,295,743	\$600,000	\$0	\$0	\$0	\$1,895,743

Source: Galt Joint Union Elementary School District

Notes:

- 1 Developer fees collected and unexpended as of June 30, 2023.
- 2 Developer fees collected after June 30, 2023.
- 3 Anticipates funding from the District General Budget that is funded through property taxes.
- 4 Antipated donations dedicated to the projects indicated.
- 5 State School Facility Program Grant funds dedicated to the projects indicated.

Figure 2 - Approximate Dates of Deposit of Anticipated Funding Detailed in Figure 1

	Anticipated Deposit Date of Funding					
Incomplete Improvement	Unexpended Reportable Fees	Future Reportable Fees 2	General Fund Contribution	Donations 4	SFP Grants 5	Construction Completion Date
Valley Oaks & Greer Portable Replacement	Balance as of June 30, 2023	Thru FY 2024- 25				By Spring 2026

Source: Galt Joint Union Elementary School District

Notes:

- 1 Developer fees collected and unexpended as of June 30, 2023.
- 2 Developer fees collected after June 30, 2023.
- 3 Anticipates funding from the District General Budget that is funded through property taxes.
- 4 Antipated donations dedicated to the projects indicated.
- 5 State School Facility Program Grant funds dedicated to the projects indicated.

RESOLUTION NO. 11-A OF THE BOARD OF TRUSTEES OF THE GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT December 20, 2023

RESOLUTION ADOPTING THE GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT ANNUAL REPORT AND FIVE-YEAR FINDINGS REPORT FOR THE DEVELOPER FEES PROGRAM IN COMPLIANCE WITH GOVERNMENT CODE SECTIONS 66006 AND 66001

WHEREAS, Government Code Sections 66001(d) and 66006(b) require the Galt Joint Union Elementary School District ("District") to make an annual accounting of the District's Developer Fees collected and expended pursuant to Education Code Section 17620, et seq., and Government Code Section 65995, et seq. ("Reportable Fees") and to make additional findings every five years if there are any funds remaining in the Reportable Fees fund at the end of the prior fiscal year; and

WHEREAS, pursuant to Government Code Section 66001(e) and (f), the District shall make certain findings when sufficient Reportable Fees have been collected to complete the financing of incomplete improvements, and any improvements remain incomplete; and

WHEREAS, the District's Annual Report and Five-Year Findings Report for the Developer Fee Program, FY 2022-23 ("Reports") contains the requisite information and proposed findings concerning the collection and expenditure of Reportable Fees pursuant to Government Code Sections 66006 and 66001.

NOW, THEREFORE BE IT RESOLVED, that the District Board of Education ("Board') makes the following finds and takes the stated actions regarding the program as required by and in accordance with Government Code Section 66006(b):

- 1) The Board finds and determines that the foregoing recitals and determinations are correct.
- 2) Pursuant to Government Code Section 66001(d), the Board reviewed the Reports which are incorporated by this reference and contains the following proposed findings:
 - (A) Identification of the purposes to which the Reportable Fees are to be put;
 - (B) Demonstration of a reasonable relationship between the Reportable Fees and the purpose for which they are charged;
 - (C) Identification of all sources and amounts of funding anticipated to complete incomplete improvements of the District; and
 - (D) Designation of the approximate dates on which the funding anticipated to complete incomplete improvements of the District is expected to be deposited into the respective District accounts.

- 3) Pursuant to Government Code Sections 66006(b)(1) and (2), the Board reviewed the Reports which are incorporated by this reference and contains the following proposed findings:
 - (A) A brief description of the type of Reportable Fees in the Reportable Fees fund;
 - (B) The amount of the Reportable Fees;
 - (C) The beginning and ending balance of the Reportable Fees Account;
 - (D) The amount of Reportable Fees collected, and the interest earned;
 - (E) An identification of each improvement on which Reportable Fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the improvement that was funded with Reportable Fees;
 - (F) An identification of an approximate date by which the construction of the improvement will commence if the District determines that sufficient funds have been collected to complete financing on an incomplete improvement, as identified in Section 66001(a)(2), and the improvement remains incomplete;
 - (G) A description of each interfund transfer or loan made from the Reportable Fees fund, including the improvement on which the transferred or loaned Reportable Fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the Reportable Fees fund will receive on the loan; and
 - (H) The amount of refunds made pursuant to Section 66001(e) and any allocations pursuant to Section 66001(f).
- 4) The findings required by Government Code Section 66001(d) are made at the same time as the findings required by Government Code Section 66006(b).
- 5) The Board determines that the District complies with Government Code Section 66000, et seq., regarding the receipt, deposit, investment, expenditure, and refund of Reportable Fees received and expended relative to improvements for Fiscal Year 2022-23.
- 6) The Board determines that no refunds and allocations of Reportable Fees, as required by Government Code Sections 66001(e) and 66006(b)(1)(H), are deemed payable at this time for Fiscal Year 2022-23.

Resolution No. 11 Galt Joint Union Elementary School District Page 3

PASSED AND ADOPTED by the Board of School District at a regularly scheduled meeting following vote of said Board:	f Education of the Galt Joint Union Elementary held on the 20 th of December 2023, by the
AYES:	
NOES:	
ABSTAIN:	
ABSENT:	
	ATTEST:
President, Board of Education	Secretary to the Board of Education



Galt Joint Union Elementary School District

1018 C Street, Suite 210, Galt, CA 95632 209-744 4545 * 209-744-4553 fax

Board Meeting Agenda Item Information

Meeting Date:	December 20, 2023	Agenda Item: 232.453 Board Consideration of Approval of Agreement Among City of Galt, Galt Joint Union High School District And Galt Joint Union Elementary School District Regarding The School Resource Program
Presenter:	Lois Yount	Action Item: XX Information Item:

The City of Galt and the Galt Police Department currently provide two School Resource Officers (SRO) for the Galt Joint Union Elementary School District and the Galt Joint Union High School District. One SRO is funded by Measure R funds and the other is shared between the City and both school districts at 33% each.

Both school districts want to receive additional security and police services through the current SRO program. The SRO's primary assignment is to work within our school communities to help provide a safe and secure environment.

Funding for a third SRO: For the next three years, the City will allocate \$41,666 from grant funds. The remaining balance will be shared between the City and both districts at 33%.

In the 2022-23 fiscal year, GJUESD paid \$51,025 for the SRO program. Adding an additional SRO will be an approximate increase of \$37,000. These funds are currently allocated in the 2023-24 budget for the SRO program.

Attachment: SRO Agreement

Fiscal Impact: Approximately \$37,000 in general fund

Board approval is recommended.

AGREEMENT AMONG CITY OF GALT, GALT JOINT UNION HIGH SCHOOL DISTRICT AND

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT REGARDING THE SCHOOL RESOURCE PROGRAM

THIS SCHOOL RESOURCE AGREEMENT ("Agreement") is entered into and effective this _____day of December 2023, (the "Effective Date") by and between the City of Galt ("City"), a municipal corporation, the Galt Joint Union High School District ("GJUHSD") and the Galt Joint Union Elementary School District ("GJUESD"). City, GJUHSD and GJUESD are hereafter individually referred to as "Party" and collectively referred to as "Parties."

RECITALS

- A. City is a municipal corporation duly organized and validly existing under the Constitution and the laws of California.
- B. GJUHSD and GJUESD are each political subdivisions of the State of California located in Sacramento County, California, and are each organized and exist pursuant to the laws of the State of California.
- C. GJUHSD and GJUESD each desire to receive additional security and police services through the City's School Resource Officer Program ("SRO Program"). Such services for the SRO Program are more particularly described below in the Agreement, and referred to herein as the "Services."
- D. City employs sworn peace officers specially trained, experienced, and competent to provide the Services and City is willing to provide the Services to GJUHSD and GJUESD on the terms and in the manner provided in this Agreement.
- E. City, GJUHSD and GJUESD are joining together in a collaborative effort to provide School Resource Officers. The SRO's primary assignments are to work with the school communities to help provide a safe and secure environment for all.

AGREEMENT

NOW, THEREFORE, City, GJUHSD and GJUESD agree as follows:

1. Term and Termination

- A. The tern of this Agreement shall be for three years commencing on April 2024 through April 2027. Thereafter, this Agreement shall be automatically renewed for three, one-year terms, unless one or more Party desires to terminate the Agreement ("Term").
- B. Any Party desiring to terminate this Agreement shall provide the other Parties advance written notice of one hundred and eighty (180) days. The Agreement shall remain in full force and effect until one hundred and eighty (180) days after receipt of written notice by the other Parties.

2. Services — General Description. City will provide three (3) full-time sworn officers with the Galt Police Department to the function of School Resource Officers ("SRO"). The total number SROs covered in this agreement is three.

Collectively, the SRO positions will serve the community schools and their activities. The SROs shall perform services under the supervision and control of the Galt Chief of Police, or his designee. The type and manner of performance of the Services should promote safety in the learning environment. The program described above shall be known as the SRO Program.

3. Services — Specific Responsibilities

- A. City shall staff the SRO positions to run concurrent with the school schedules.
- B. City shall provide extra security for school events on an as needed basis at City's discretion, at no additional cost to GJUHSD or GJUESD.
- C. GJUHSD and GJUESD shall each provide a single point of contact for each school site.
- D. The SRO will attend meetings as scheduled and as reasonably required, in City's discretion, to perform the Services, and provide ongoing information to the school personnel regarding gang activity, safety issues, and any other community concerns, as necessary.
- E. The Galt Police Department shall provide all required training to the SRO.
- F. All equipment required by the SRO, including vehicles, shall be provided by the City.
- G. The Galt Police Department will notify the GJUHSD and the GJUESD of vacations and other scheduled leaves by the SRO while schools are in session.
- H. The Parties shall meet no less than once per year to discuss the program, identify program priorities, and to ensure the provisions of this Agreement are being met.

4. Funding.

SRO #1 shall be funded exclusively by Measure R funding.

SRO #2 shall be funded as follows: The cost for the SRO position shall be shared by the Parties as follows: The total, "fully-loaded" cost for the SRO (salary, benefits and equipment cost, etc.) shall be split among the Parties with the City paying 33.334%, and GJUHSD paying 33.333% and GJUESD paying 33.333%.

SRO #3 shall be funded as follows: To the extent the City receives the expected COPS Grant of \$125,000, such COPS Grant shall contribute \$41,666.67 per year of the sworn officer SRO #3 position over the first three years. The remaining balance in cost during any particular year, regardless of the availability of COPS Grant proceeds, for the SRO #3 shall be split among the Parties with the City paying 33.334%, and GJUHSD and GJUESD each paying 33.333%. Should the City elect to use a sworn supervisor in the position of SRO #3, the City will pay the full cost of the difference in salary and benefits above that of a sworn officer. For example, in year 4, if there are no COPS grant proceeds available, and the full-loaded cost for an SRO #3 is \$100,000, the City shall pay \$33,334, and GJUHSD and GJUESD shall each pay \$33,333. If the City elects to use a

sworn supervisor for the SRO #3 position at a fully loaded cost of \$125,000, the City shall pay an additional \$25,000.

5. Indemnification.

GJUHSD and GJUESD shall indemnify, defend and hold harmless the City and its officers, officials, employees and agents, from and against any and all liability, claims, damages, loss, causes of action, expenses or costs for injury to persons or damage to property (collectively, "Liability") resulting or arising from or relating to the City's Services under this Agreement. The foregoing indemnity obligation shall survive the termination of this agreement.

6. Insurance.

City, GJUHSD and GUESD shall each, at their own expense, obtain and keep in force during the term of this Agreement, a policy of comprehensive liability insurance providing coverage for liability arising out of the SRO Program.

7. Notice.

Should questions or problems arise during the Term of this Agreement, any Party may give written notice either by (a) personal service, (b) delivery by a reputable document delivery service that provides a receipt showing date and time of delivery such as, but not limited to, Federal Express, or (c) United States Mail, sent certified mail, postage prepaid, return receipt requested, to the address of the other Parties as set forth below or to any other address as that Party may later designate by written notice:

TO CITY: City of Galt

Attn: City Manager 380 Civic Drive Galt, CA 95632

TO GJUHSD: Galt Joint Union High School District

Attn: Superintendent 150 Camellia Way Galt, CA 95632

TO GJUESD: Galt Joint Union Elementary School District

Attn: Superintendent 1018 C Street, Suite 210

Galt, CA 95632

Either party may change its address above by giving written notice to the other party.

8. Severability.

If any provision of this Agreement is found or deemed to be contrary to law by a court of competent jurisdiction, or such provision shall be deemed invalid, all other provisions that are otherwise lawful shall continue in full force and effect provided the omission does not render this agreement inconsistent with the overall purpose.

9. Third Parties.

This Agreement shall not be construed as or deemed to be for the benefit of any third party or parties, and no third party or parties shall have any rights under this Specific Agreement for any cause or purpose whatsoever.

10. Assignment.

No Party may, without the other Parties' prior written consent, assign its rights or delegate its duties pursuant to this Agreement.

11. Successors and Assigns.

This Agreement shall bind the successors and assigns of City, GJUHSD and GJUESD.

12. Waiver and Modification.

No waiver of any breach of any item of this Agreement shall be deemed a waiver of any subsequent breach of the same or any other covenant or provision hereof. No waiver shall be valid unless in writing and executed by the waiving party. An extension of time for performance of any obligation or act, and no extension shall be valid unless in writing and executed by the waiving Party. This Specific Agreement may be amended or modified only by written instrument executed by the Parties.

13. Interpretation.

The language of all parts of this Agreement shall, in all cases, be construed as whole, according to its fair meaning, and not strictly for or against any party.

14. Section Headings.

All section headings contained herein are for convenience of reference only, and are not intended to define or limit the scope any provisions of this Specific Agreement.

15. Entire Agreement.

This Agreement constitutes the entire agreement between City, GJUHSD and GJUESD and supersedes all prior negotiations, representations, or agreements, either written or oral.

16. Applicable Law.

The provisions of this Agreement shall be governed by the laws of the State of California.

The provisions of this Agreemen	t shal
City of Galt	
Lorenzo Hines, City Manager	

Galt Joint Union High School District
Lisa Pettis, Superintendent
Galt Joint Union Elementary School District
Lois Yount, Superintendent
Attest:
Tina Hubert, City Clerk
Approved as to form:
Frank Splendorio, City Attorney



Galt Joint Union Elementary School District

1018 C Street, Suite 210, Galt, CA 95632 209-744 4545 * 209-744-4553 fax

Board Meeting Agenda Item Information

Meeting Date:	December 20, 2023	Agenda Item: 232.454 Board Consideration of Approval of Memorandum Of Understanding (MOU) Between the California School Employees Association And its Galt Chapter #362 (CSEA) And the Galt Joint Union Elementary School District Pertaining to a Salary Increase for the Accounts Payable Clerk Position
Presenter:	Lois Yount	Action Item: XX Information Item:

Through the process of a parity study, CSEA and GJUESD agree to increase the salary of the Accounts Payable Clerk from Range Y to Range AA effective July 1, 2023.

Attachments: MOU and Salary Schedule

Fiscal Impact: Approximately \$4,160 in the general fund

Board approval is recommended.

MEMORANDUM OF UNDERSTANDING (MOU) Between the CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION And its GALT CHAPTER #362 (CSEA)

And the GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT (DISTRICT)

November 28, 2023

The Galt Joint Union Elementary School District ("District") and the California School Employees Association and its Chapter #362 ("CSEA"), have agreed to the following Memorandum of Understanding ("MOU") pertaining to a salary increase for the Accounts Payable Clerk position.

- 1. The District agrees to increase the salary for Accounts Payable Clerk from Range Y to Range AA effective July 1, 2023.
- 2. The parties agree that this ongoing cost shall not be deducted from the total compensation package to be negotiated for the 2023-24 fiscal year.

This MOU is subject to ratification by the bargaining unit and the Governing Board.

Jahrel Valen	11/28/23
Isabel Valencia, Chapter President	Date
CSEA Chapter #362	
Lois Yount Superintendent Galt Joint Union Elementary School District	$\frac{11/28/23}{\text{Date}}$
med Kang	11-28-23
Moe Kang, Labor Relations Representative	Date

CSEA

GALT JOINT UNION SCHOOL DISTRICT CLASSIFIED HOURLY SALARY SCHEDULE 2023-2024

RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
J	16.21	16.77	17.62	18.51	19.45	19.94
K	16.61	17.19	18.06	18.98	19.94	20.44
L	17.03	17.62	18.51	19.45	20.44	20.95
M	17.45	18.06	18.98	19.94	20.95	21.47
N	17.89	18.51	19.45	20.44	21.47	22.01
0	18.34	18.98	19.94	20.95	22.01	22.56
Р	18.79	19.45	20.44	21.47	22.56	23.12
Q	19.26	19.94	20.95	22.01	23.12	23.70
R	19.74	20.44	21.47	22.56	23.70	24.29
S	20.24	20.95	22.01	23.12	24.29	24.90
T	20.74	21.47	22.56	23.70	24.90	25.52
U	21.26	22.01	23.12	24.29	25.52	26.16
V	21.79	22.56	23.70	24.90	26.16	26.81
W	22.34	23.12	24.29	25.52	26.80	27.47
Χ	22.90	23.70	24.90	26.16	27.47	28.15
Υ	23.47	24.29	25.52	26.80	28.15	28.86
Z	24.06	24.90	26.16	27.47	28.86	29.58
AA	24.66	25.52	26.80	28.15	29.58	30.32
BB	25.28	26.16	27.47	28.86	30.32	31.08
CC	25.77	26.67	28.00	29.40	30.87	32.42
DD	26.27	27.19	28.55	29.98	31.48	33.05

Associate's Degree - \$250, Bachelor's Degree - \$500, Master's Degree - \$1,000

LONGEVITY:

\$750
\$1,250
\$2,000
\$2,500

CLASSES/POSITIONS	RANGE
District Personnel	
Accounts Payable Clerk	AA
Accounts Receivable Clerk	AA
District Office Clerk II	U
Fiscal Analyst	DD
Information Systems Technician	W
Payroll Technician	AA
Personnel Technician	U
Purchasing Technician	AA
Technology Assistant	W
Food Service	
Food and Nutrition Cashier	J
Food and Nutrition District Clerk	U
Food and Nutrition Lead	R
Food and Nutrition Assistant I	J
Food and Nutrition Assistant II	N
Health	
Health Assistant II	R
Health Secretary	Т
Licensed Vocational Nurse (LVN)	CC
Library	
Bright Futures Center Technician	Р
Maintenance/Operations	
Custodian	R
Groundskeeper	S
Skilled Maintenance Technician	CC
Warehouse Worker/Delivery Driver	Q
School Site Clerical	
Bilingual Office Assistant	M
Bilingual Office Assistant, Special Programs	N
School Secretary I	R
School Secretary II	V
Student Support	
Bilingual Community Outreach Assistant	М
Bilingual Community Outreach Assistant – Special Programs	0
Bilingual Instructional Assistant/Expanded Learning	K
Early Childhood Home Visitor	J
Instructional Assistant	J
Instructional Assistant/Behavior Management	N
Instructional Assistant/Bilingual	K
Instructional Assistant/Expanded Learning	J

Instructional Assistant/Preschool	J
Instructional Assistant/Special Education	L
Registered Behavior Technician	Р
Transportation	
Dispatcher	AA
Mechanic	CC
School Bus Driver	Y
Trainer/Dispatcher	BB
Transportation Department Clerk	R
Student Supervision	
Yard Supervisor	Yard Schedule

	I
Inactive Positions	
Budget Technician	AA
Bus Driver Instructor	Х
Business Services Clerk	Q
Campus Monitor Lead	Q
Central Office Clerk	L
Crossing Guards	Yard Schedule
Curriculum Clerk	U
Educational Interpreter	L
District Office Clerk I	Q
Family Advocate	J
Health Assistant I	K
Instructional Assistant/Health	J
Instructional Assistant/Physical Education	J
Instructional Assistant/Title 1	J
Library Technician	N
Mathematics Technician	J
Office Assistant	K
Parent Liaison	J
Prevention Specialist	L
Personnel Clerk	Q
Receptionist/Clerk	M



Galt Joint Union Elementary School District

1018 C Street, Suite 210, Galt, CA 95632 209-744 4545 * 209-744-4553 fax

Board Meeting Agenda Item Information

Meeting Date:	December 20, 2023	Agenda Item: 232.455 Board Consideration of Approval of Memorandum Of Understanding (MOU) Between the California School Employees Association And its Galt Chapter #362 (CSEA) And the Galt Joint Union Elementary School District Pertaining to the Creation of the Fiscal Analyst Position
Presenter:	Lois Yount	Action Item: XX Information Item:

The district currently has a Budget Technician in the fiscal department. Through the process of a parity study, it has been determined that the current Budget Technician has actually been performing job duties at a higher level that is typically classified as a Fiscal Analyst. The district does not currently have a job description for a Fiscal Analyst.

CSEA and GJUESD have agreed on an MOU to create a new position and salary schedule for a Fiscal Analyst position.

Attachments: MOU, Job Description and Salary Schedule

Fiscal Impact: Approximately \$7,780 in general fund

Board approval is recommended.

MEMORANDUM OF UNDERSTANDING (MOU) Between the CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION And its

GALT CHAPTER #362 (CSEA) And the

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT (DISTRICT)

November 28, 2023

The Galt Joint Union Elementary School District ("District") and the California School Employees Association and its Chapter #362 ("CSEA"), have agreed to the following Memorandum of Understanding ("MOU") pertaining to the creation of the Fiscal Analyst position.

- 1. The District and CSEA agrees to the creation of a Fiscal Analyst position placed on Range DD on the classified salary schedule.
- 2. The parties agree that this ongoing cost shall not be deducted from the total compensation package to be negotiated for the 2023-24 fiscal year.
- 3. This position will be effective after CSEA ratification and Board approval.

This MOU is subject to ratification by the bargaining unit and the Governing Board.

Datel Vale	11-28-23
Isabel Valençia, Chapter President	Date
CSEA Chapter #362	
Lois Yount, Superintendent Galt Joint Union Elementary School District	11/28/23 Date
med Kary	11-28-23
Moe Kang, Labor Relations Representative CSEA	Date

GALT JOINT UNION ELEMENTARY SCHOOL DISTRICT

Job Title: Fiscal Analyst

Description of Basic Responsibilities:

To perform technical fiscal work regarding District budget development, control and analysis, and review of revenues/expenses.

Supervisor: Fiscal Services Supervisor

Typical Duties:

- 1. Analyzes and researches financial information for the purpose of providing assistance and resolving financial issues.
- 2. Assists with technical budget calculations and analyses to prepare and/or revise District's budget and controlling expenditures.
- 3. Assists in forecasting revenues and expenditures.
- 4. Performs monthly statistical analyses and comparisons of programs expenditures within approved budget.
- 5. Assists to prevent over expenditures and advises if a budget revision or reduction in expenditures is necessary.
- 6. Receives, analyzes, and prepares budget revisions.
- 7. Works with accounting, data processing, and budget to review accuracy of all reports.
- 8. Reviews purchases and travel requisitions to determine availability of budgeted funds, propriety/appropriateness of the requested expenditure, approval by the responsible supervisor, and correctness of coding.
- 9. Maintains fiscal manual and electronic files, documents and records for the purpose of providing up-to-date reference, budget and audit trail for compliance.
- 10. Processes a variety of fiscal information and reports for the purpose of updating information and complying with District, state and/or federal requirements.
- 11. Monitors fund balances of programs and related financial activity to ensure that related revenues are generated, expenses are within budget limits and/or fiscal practices are followed.
- 12. Reconciles account balances (eg. bank statements, cash receipts, school accounts) for maintaining accurate account balances and complying with related policies, practices and/or regulations.
- 13. Implements reporting procedures and internal controls for the purpose of maintaining accurate records.
- Maintains communication with outside agencies such as SCOE, CDE, and school sites regarding financial matters.
- 15. Monitors financial records and processes documents involved with

special reporting requirements required by State, Federal and Local programs.

- 16. Prepares and enters journal and budget transfer transactions.
- 17. Prepares and assists in the preparation of a wide variety of written and electronic reports for both internal and external use (e.g., California State Department of Education Annual Financial Report, Federal and State fiscal reports, district grants and entitlements, etc.) for the purpose of documenting activities, providing reference, conveying information, and complying with established financial, legal and/or administrative requirements.
- 18. Assists with completing the closure of fiscal year-end financials in accordance with federal, state, and local reporting requirements.
- 19. Supports with Fiscal Services team by coordinating and reviewing fiscal, payroll, and accounting records.
- 20. Researches financial information, historical research and/or documentation for the purpose of identifying and resolving discrepancies and ensuring accuracy of accounting data.
- 21. Supports the Fiscal Services Supervisor, department staff and other departments for the purpose of providing assistance with administrative functions.
- 22. Performs other duties similar to the above in scope and function as required.

Employment Standards:

Knowledge of:

- Methods and practices of budgeting and financial recordkeeping;
- General account principles and procedures;
- Fiscal/budgetary software and spreadsheets.

Ability to:

- Learn and apply the appropriate rules, regulations, and technical procedures used for District budget records;
- Understand and carry out directions in an independent and problemsolving manner;
- Perform mathematical calculations accurately and rapidly;
- Word process accurately at a rate required for successful job performance, including forms and reports;
- Operate office machines and equipment including a personal computer, calculator, and copy machine;
- Maintain a variety of recordkeeping systems;
- Prepare a variety of accurate financial and statistical reports and summaries;
- Identify and correct errors in mathematical computations and financial

documents;

- Communicate effectively in both oral and written forms;
- Work accurately under pressure;
- Establish and maintain effective work relationships with those contacted in the performance of required duties.

Education & Experience

- Equivalent to completion of twelfth grade; College course work desired with an emphasis in Business/Accounting principles;
- Three to five years of district level experience preferred;
- TB Test clearance;
- Criminal Justice Fingerprint clearance.

Requirements:

- TB Test clearance;
- Criminal Justice Fingerprint clearance.

Physical Characteristics:

- 1. Sufficient vision to read printed material.
- 2. Sufficient hearing to conduct in person and telephone conversations.
- 3. Understandable voice with sufficient volume and clarity to be heard in normal conversations.
- 4. Sufficient dexterity to write, use telephone, office, and media equipment.
- 5. Sufficient mobility to move about the district and drive a car.
- 6. Physical, mental, and emotional stamina to endure long hours under sometimes stressful conditions.

Board Approved:

GALT JOINT UNION SCHOOL DISTRICT CLASSIFIED HOURLY SALARY SCHEDULE 2023-2024

RANGE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
J	16.21	16.77	17.62	18.51	19.45	19.94
K	16.61	17.19	18.06	18.98	19.94	20.44
L	17.03	17.62	18.51	19.45	20.44	20.95
M	17.45	18.06	18.98	19.94	20.95	21.47
N	17.89	18.51	19.45	20.44	21.47	22.01
0	18.34	18.98	19.94	20.95	22.01	22.56
P	18.79	19.45	20.44	21.47	22.56	23.12
Q	19.26	19.94	20.95	22.01	23.12	23.70
R	19.74	20.44	21.47	22.56	23.70	24.29
S	20.24	20.95	22.01	23.12	24.29	24.90
T	20.74	21.47	22.56	23.70	24.90	25.52
U	21.26	22.01	23.12	24.29	25.52	26.16
V	21.79	22.56	23.70	24.90	26.16	26.81
W	22.34	23.12	24.29	25.52	26.80	27.47
Χ	22.90	23.70	24.90	26.16	27.47	28.15
Υ	23.47	24.29	25.52	26.80	28.15	28.86
Z	24.06	24.90	26.16	27.47	28.86	29.58
AA	24.66	25.52	26.80	28.15	29.58	30.32
BB	25.28	26.16	27.47	28.86	30.32	31.08
CC	25.77	26.67	28.00	29.40	30.87	32.42
DD	26.27	27.19	28.55	29.98	31.48	33.05

Associate's Degree - \$250, Bachelor's Degree - \$500, Master's Degree - \$1,000

LONGEVITY:

\$750
\$1,250
\$2,000
\$2,500

CLASSES/POSITIONS	RANGE
District Personnel	
Accounts Payable Clerk	AA
Accounts Receivable Clerk	AA
District Office Clerk II	U
Fiscal Analyst	DD
Information Systems Technician	W
Payroll Technician	AA
Personnel Technician	U
Purchasing Technician	AA
Technology Assistant	W
Food Service	
Food and Nutrition Cashier	J
Food and Nutrition District Clerk	U
Food and Nutrition Lead	R
Food and Nutrition Assistant I	J
Food and Nutrition Assistant II	N
Health	
Health Assistant II	R
Health Secretary	Т
Licensed Vocational Nurse (LVN)	CC
Library	
Bright Futures Center Technician	Р
Maintenance/Operations	
Custodian	R
Groundskeeper	S
Skilled Maintenance Technician	CC
Warehouse Worker/Delivery Driver	Q
School Site Clerical	
Bilingual Office Assistant	M
Bilingual Office Assistant, Special Programs	N
School Secretary I	R
School Secretary II	V
Student Support	
Bilingual Community Outreach Assistant	М
Bilingual Community Outreach Assistant – Special Programs	0
Bilingual Instructional Assistant/Expanded Learning	K
Early Childhood Home Visitor	J
Instructional Assistant	J
Instructional Assistant/Behavior Management	N
Instructional Assistant/Bilingual	K
Instructional Assistant/Expanded Learning	J

Instructional Assistant/Preschool	J
Instructional Assistant/Special Education	L
Registered Behavior Technician	Р
Transportation	
Dispatcher	AA
Mechanic	CC
School Bus Driver	Y
Trainer/Dispatcher	BB
Transportation Department Clerk	R
Student Supervision	
Yard Supervisor	Yard Schedule

	I
Inactive Positions	
Budget Technician	AA
Bus Driver Instructor	Х
Business Services Clerk	Q
Campus Monitor Lead	Q
Central Office Clerk	L
Crossing Guards	Yard Schedule
Curriculum Clerk	U
Educational Interpreter	L
District Office Clerk I	Q
Family Advocate	J
Health Assistant I	K
Instructional Assistant/Health	J
Instructional Assistant/Physical Education	J
Instructional Assistant/Title 1	J
Library Technician	N
Mathematics Technician	J
Office Assistant	K
Parent Liaison	J
Prevention Specialist	L
Personnel Clerk	Q
Receptionist/Clerk	M

Galt Joint Union Elementary School District

1018 C Street, Suite 210, Galt, CA 95632 209-744 4545 * 209-744-4553 fax

Board Meeting Agenda Item Information

Meeting Date:	December 20, 2023	Agenda Item: 232.456 Board Consideration of Approval of the Board Policies (BP) and Administrative Regulations (AR) Listed Below
Presenter:	Lois Yount	Action Item: XX
	Cabinet	First Reading:

- 1. BP 0410 Nondiscrimination in District Programs and Activities
- 2. BP 1160 Political Process
- 3. BP/AR 1312.2 Complaints Concerning Instructional Materials
- 4. BP/AR 1312.3 Uniform Complaint Procedures
- 5. AR 1312.4 Williams Uniform Complaint Procedures
- 6. BP/AR 1330 Use of School Facilities
- 7. BP/AR 3311 Bids
- 8. BP 3312 Contracts
- 9. BP 3460 Financial Reports and Accountability
- 10. AR 3541 Transportation Routes and Services
- 11. BP/AR 3551 Food Service Operations/Cafeteria Fund
- 12. BP 4151/4251/4351 Employee Compensation
- 13. AR 4217.3 Layoff/Rehire
- 14. BP 5131.9 Academic Honesty
- 15. BP 5145.3 Nondiscrimination/Harassment
- 16. BP/AR 6143 Courses of Study
- 17. BP 6154 Homework/Makeup Work
- 18. AR 6154 Homework/Makeup Work Rescind
- 19. BP/AR 6161.1 Selection and Evaluation of Instructional Materials
- 20. BP 6161.11 Supplementary Instructional Materials
- 21. BP 6162.5 Student Assessment
- 22. BP 6163.1 Library Media Centers
- 23. BB 9124 Attorney

CSBA POLICY GUIDE

First Reading: November 20, 2023

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

Board Policy 0410 - Nondiscrimination in District Programs and Activities Presenter: Superintendent

Policy updated to reflect NEW LAW (AB 1078, 2023) which (1) requires that the district's policy prohibiting discrimination, harassment, intimidation, and bullying include a statement that the policy applies to all acts of the Governing Board and Superintendent in enacting policies and procedures that govern the district, (2) clarifies when it is unlawful discrimination for the Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library, (3) requires the California Department of Education to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum, and (4) provides that complaints alleging discrimination related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library may be brought under the district's uniform complaint procedures or may be directly filed with the Superintendent of Public Instruction, as specified. Policy also updated to reference NEW U.S. DEPARTMENT OF EDUCATION OFFICE FOR CIVIL RIGHTS 6GUIDANCE documents which provide that (1) a district may not separate students based on race, but may include group discussions or activities that focus on race as part of the curriculum, courses, or programs so long as access or participation is not permitted or limited based on race, (2) a school-sponsored program with emphasis on race, such as a student club, that is open to all students, typically would not violate Title VI solely because of its race-related theme, and (3) a district's responsibility not to discriminate against students applies to any of its programs or activities, whether directly or through contractual or other arrangements. Additionally, policy updated to expand the list of characteristics for which discrimination is prohibited in order to more closely align with law; and, to reflect NEW LAW (SB 523, 2022) which includes reproductive health decision making as a characteristic for which employees, job applicants, unpaid interns and volunteers are protected against unlawful discrimination and harassment.

2. Board Policy 1160 - Political Processes

Presenter: Superintendent

Policy updated to reflect **NEW LAW (AB 1416, 2022)** which requires the ballot label or similar description of a school district (or other local government) measure on a county ballot to list, either as a supporter or an opponent of the measure, the associations, nonprofit organizations, businesses, or individuals, including current or former elected officials such as Governing Board members, who have signed the ballot argument or are listed in the text of the argument in support or opposition of the measure unless the county board of supervisors elects not to list such supporters and opponents.

3. Board Policy 1312.2 - Complaints Concerning Instructional Materials

Presenter: Curriculum Director

Policy updated to reflect **NEW LAW (AB 1078, 2023)** which (1) requires the California Department of Education (CDE) to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum, (2) clarifies when it is unlawful discrimination for the Governing Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or

resource in a school library, (3) provides that complaints alleging discrimination related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library may be brought under the district's uniform complaint procedures or may be directly filed with the Superintendent of Public Instruction, as specified, and (4) requires CDE to issue, by July 1, 2025, guidance regarding how to review instructional materials to ensure that they represent diverse perspectives and are culturally relevant. Policy also updated to expand and amend the list of criteria to be considered when instructional or library materials are being challenged; and, to provide that, unless required by law, any challenged material that is reviewed by the district will not be subject to further reconsideration for 12 months.

Administrative Regulation 1312.2 - Complaints Concerning Instructional Materials Presenter: Curriculum Director

Regulation updated to provide that for an instructional materials complaint for a nonprinted material the location of the objection be given; include that acknowledgement of receipt of an instructional materials complaint and notification of a review committee's decision be in writing; and, add that staff, in addition to the Superintendent or designee and teacher(s), be notified by the Principal as appropriate when an instructional materials complaint is received. Regulation also updated to delete material in the section "Formal Complaint" related to a request by a parent/guardian who has filed a complaint for the student to be excused from using the challenged material while the complaint is pending; and, move the section "Review Committee" to come before the section "Superintendent Determination" so that it follows chronologically. Additionally, regulation updated to amend the section "Review Committee" to provide that (1) the Superintendent or designee may appoint parents/guardians and students, in addition to administrators and staff from relevant instructional and administrative areas, to serve on the committee, (2) include that the Superintendent or designee may provide training to the review committee to ensure the committee is informed regarding it responsibilities, applicable laws, and Board policies and administrative regulations when reviewing instructional materials, and (3) delete the list of criteria to be considered when instructional materials are being challenged, as this list is provided in the accompanying Board policy.

4. Board Policy 1312.3 - Uniform Complaint Procedures Presenter: Superintendent

Policy updated to ensure compliance with the California Department of Education's (CDE) 2023-24 federal program monitoring instrument, and reflect **NEW LAW (AB 1078, 2023)** which (1) clarifies when it is unlawful discrimination for the Governing Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library, (2) provides that complaints alleging discrimination related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library may be brought under the district's uniform complaint procedures or may be directly filed with the Superintendent of Public Instruction, as specified, and (3) requires CDE to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum. Policy also updated to reflect that the California Department of Fair Employment and Housing is now called the California Civil Rights Department.

Administrative Regulation 1312.3 - Uniform Complaint Procedures Presenter: Superintendent

Regulation updated to reference **NEW LAW (AB 1078, 2023)** which (1) clarifies when it is unlawful discrimination for the Governing Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library, (2) provides that complaints alleging

discrimination related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library may be brought under the district's uniform complaint procedures or may be directly filed with the Superintendent of Public Instruction, as specified, and (3) requires the California Department of Education (CDE) to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum. Regulation also updated to ensure compliance with CDE's 2023-24 federal program monitoring instrument

5. Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures Presenter: Superintendent

Regulation updated to reflect NEW LAW (AB 1078, 2023) which (1) requires the California Department of Education (CDE) to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum, (2) provides that complaints related to instructional materials alleging that more than one student does not have sufficient textbooks or instructional materials as the result of an act by the Governing Board, or the Board's failure to remedy the deficiency, may be filed with the Superintendent of Public Instruction (SPI) directly, and the SPI may directly intervene without waiting for an investigation, and, (3) requires CDE, upon a finding that a district has not provided sufficient textbooks or instructional materials, to take all remedial actions required by law, including purchasing textbooks and instructional materials and assessing a financial penalty against the district's local control funding formula. Regulation also updated to reflect NEW LAW (SB 114, 2023) which requires that the Williams uniform complaint procedure be used to address a complaint related to teacher misassignment that claims that a teacher who lacks credentials or training to teach English learners is assigned to teach a class with one or more English learners in the class, (formerly with more than 20 percent English learners in the class), and **NEW LAW (SB 760, 2023)** which authorizes districts to temporarily close a restroom for a documented student safety concern, an immediate threat to student safety, or to repair the facility.

6. Board Policy 1330 - Use of School Facilities

Presenter: Chief Business Official

Policy updated to caution districts when charging religious groups direct costs for use of district facilities when those costs are not charged to other groups due to the potential conflict between a U.S. Supreme Court decision and state law. Policy also updated to add that the Governing Board may authorize the use of a school building as a vote center on election day and/or during the 10 days preceding election day, as well as during key dates necessary for drop-off, set-up, and pickup of election materials, as determined by the election official.

Administrative Regulation 1330 – Use of School Facilities

Presenter: Chief Business Official

Regulation updated to encourage districts to create a facilities use application and agreement for the use of school facilities and grounds by any entity other than the district, add that anyone applying to use school facilities do so as specified in district procedures and in accordance with law, and reflect **NEW LAW (AB 2028, 2022)** which authorizes the Governing Board to allows district facilities to be used by local law enforcement, public agencies, nonprofit associations, or organizations for bicycle, scooter, electric bicycle, motorized bicycle, or motorized scooter safety instruction for district students.

7. Policy 3311 - Bids

Presenter: Superintendent

GJUESD adopted the Policy in 2008. CSBA updated it in 2016.

Administrative Regulation 3311 – Bids

Presenter: Superintendent

Regulation updated to reference the bid limit for 2023, add that for lease-leaseback, design-build, and alternative design-build projects the notice that solicits the call for bids is required to specify that the project is subject to skilled and trained workforce requirements, and reflect **NEW LAW (AB 185, 2022)** which adds, until January 1, 2029, the alternative design-build construction delivery method for projects in excess of \$5,000,000. Regulation also updated to reflect the State Allocation Board's (SAB) notification to districts which provides that modular school facilities must be competitively bid and that districts that use piggyback contracts for modular facilities are ineligible for state funding from SAC administered programs.

8. Board Policy 3312 - Contracts

Presenter: Chief Business Official

Policy updated to reflect **NEW LAW (SB 1439, 2022)** related to conflict of interest from campaign contributions and **NEW LAW (SB 34, 2022)** related to bribery of a public official, and include a general statement requiring Governing Board members and district employees who are involved in the making of contracts on behalf of the district to comply with the district's conflict of interest policy.

9. Board Policy 3460 - Financial Reports and Accountability

Presenter: Chief Business Official

Policy updated to add material related to districts facing insolvency who are considering applying for an emergency apportionment, including that the Governing Board is required to discuss the need for an emergency apportionment at a regular or special meeting at which parents/guardians, the exclusive representatives of employees of the district, and other members of the community have the opportunity to provide testimony.

10. Administrative Regulation 3541 Transportation Routes And Services

Presenter: Superintendent

Regulation updated to clarify the distance between the school-established bus stop and the school for transportation services.

11. Board Policy 3551 – Food Service Operations/Cafeteria Fund

Presenter: Chief Business Official

Policy updated to reflect **NEW LAW (SB 490, 2022)** which requires districts participating in the National School Lunch and/or Breakfast Program, with annual reimbursement of \$1,000,000 or more, to (1) specify in the solicitation for bids and contracts for an agricultural food product that only the purchase of agricultural food products grown, packed, or processed domestically is authorized, unless a specific exception applies, including if the quality of the domestic product is inferior to the quality of the nondomestic product or if the bid or price of the nondomestic product is more than 25 percent lower than the bid or price of the domestic product, and (2) retain documentation justifying the use of the exception for three years from the date of purchase. Policy also updated to reflect **NEW LAW (AB 778, 2022)** which requires a district to accept a bid or price for an agricultural food product grown in California before accepting a bid or price for a domestic agricultural food product that is grown outside the state, when certain conditions are met.

Administrative Regulation 3551 – Food Service Operations/Cafeteria Fund

Presenter: Chief Business Official

Regulation updated to include the requirement for a district with an on-site food facility to arrange to recover the maximum amount of edible food that would otherwise be disposed of and donate it to a local food recovery organization, and maintain records related to edible food recovery including a list of each food recovery service or organization that collects or receives the district's edible food, contact information for the service or organization, the types of food, frequency, and quantity that will be

collected or hauled by the district, and a copy of contracts or written agreements between the district and food recovery services or organizations. Regulation also updated to reflect California Department of Education Nutrition Services Division Management Bulletin SNP-04-2022 which raises the excess net cash resources limitation to six months' average expenditures.

12. Board Policy 4151/4251/4351 – Employee Compensation

Presenter: Chief Business Official

Policy updated to add that for districts participating in the Classified School Employee Summer Assistance Program, eligible classified employees may elect to have up to 10 percent of the employee's monthly salary withheld and paid out during the summer recess in either one or two payments, and reflect **NEW LAW (AB 185, 2022)** which adds specific repayment procedures when a district has made a wage overpayment to a district employee.

13. Administrative Regulation 4217.3 – Layoff/Rehire

Presenter: Chief Business Official

Regulation updated to reflect **NEW LAW (SB 913, 2022)** which provides that for districts with an average daily attendance of less than 250,000, the definition of "length of service" for the purpose of the order of layoff and determination of seniority is the employees' hours in paid status. Regulation also updated to reflect **NEW LAW (AB 185, 2022)** which authorizes a classified employee to be represented by an attorney or nonattorney representative of the exclusive representative of the district's classified employees at a hearing requested by an employee as part of layoff proceedings.

14. Board Policy 5131.9 – Academic Honesty

Presenter: Curriculum Director

Policy updated to address prohibited and permitted student use of technology, including artificial intelligence, as it relates to academic honesty. Policy also updated to include that a student with a disability be permitted to use technology for any purpose for which technology is identified in the student's individualized education program, that a student be given the opportunity to demonstrate that the use of technology was in accordance with policy when suspected by an employee that such use was in violation of academic honesty, and that any information acquired from an employee's use of technology in determining whether a student has committed and act of academic dishonesty be shared with the student and the student's parent/guardian, as appropriate. Additionally, policy updated to authorize the provision of staff training regarding the use of technology to improve education, including the detection of plagiarism and sensitivity to potential discrimination from algorithmic bias.

15. Board Policy 5145.3 - Nondiscrimination/Harassment

Presenter: Superintendent

Policy updated to reflect **NEW LAW (AB 1078, 2023)** which (1) requires that the district's policy prohibiting discrimination, harassment, intimidation, and bullying include a statement that the policy applies to all acts of the Governing Board and the Superintendent in enacting policies and procedures that govern the district, and (2) clarifies when it is unlawful discrimination for the Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library. Policy also updated to provide that all allegations of unlawful discrimination in district programs and activities shall be brought, investigated, and resolved in accordance with the district's uniform complaint procedures. Additionally, policy updated to reflect **NEW U.S. DEPARTMENT OF EDUCATION OFFICE FOR CIVIL RIGHTS GUIDANCE** documents which (1) state that a district may not separate students based on race, but may include group discussions or activities that focus on race as part of the curriculum, courses, or programs so long as access or participation is not permitted or limited based on race, (2) provide that a school-sponsored program with emphasis on race, such as a student club, that is open to all students, typically would not violate Title VI solely because of its race-related theme, and (3) address discrimination in the use of discipline based on disability, race, and gender expression.

16. Board Policy 6143 - Courses of Study

Presenter: Curriculum Director

Policy updated to expand the list of characteristics for which the district may not, on the basis of the student's actual or perceived characteristic, provide any course separately or require or refuse participation by any student, to more closely align with law.

Administrative Regulation 6143 - Courses of Study

Presenter: Curriculum Director

Regulation updated to reflect **NEW LAW (AB 1078, 2023)** which (1) includes people of all genders (formerly "men and women"), Latino Americans (formerly "Mexican Americans"), LGBTQ+ Americans (formerly "lesbian, gay, bisexual, and transgender Americans"), and members of other ethnic, cultural, religious, and socioeconomic status groups (formerly "ethnic and cultural") to the groups for which instruction in social studies is required to include a study of the role and contributions of. Regulation also updated to reflect the requirement for districts that offer a health education course to middle or high school students to include in such course mental health instruction.

17. Board Policy 6154 - Homework/Makeup Work

Presenter: Curriculum Director

Policy updated to add that meaningful homework can provide enrichment, address student use of technology, including artificial intelligence, as it relates to homework and makeup work, provide that teacher training may include designing homework assignments that inspire students' interests, include that students may work with other students and use approved outside resources as directed by the teacher, and move material related to notifying the student's parents/guardians when a student repeatedly fails to complete homework so that it follows chronologically.

18. Administrative Regulation 6154 - Homework/Makeup Work

Presenter: Curriculum Director

Rescind

19. Board Policy 6161.1 - Selection and Evaluation of Instructional Materials

Presenter: Curriculum Director

Policy updated to reflect NEW LAW (AB 1078, 2023) which (1) requires the California Department of Education (CDE) to issue, by July 1, 2025, guidance regarding how to review instructional materials to ensure that they represent diverse perspectives and are culturally relevant, (2) requires CDE to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum, (3) requires the Governing Board to submit a copy of any resolution reflecting a finding of insufficient textbooks or other instructional materials to the County Superintendent of Schools no later than three business days after the hearing on such materials, (4) clarifies when it is unlawful discrimination for the Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library, and (5) provides that complaints alleging discrimination related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library may be brought under the district's uniform complaint procedures or may be directly filed with the Superintendent of Public Instruction, as specified. Policy also updated to expand the list in the first philosophical statement regarding the Governing Board's desires for the district's instructional materials; clarify that instructional materials for mathematics and English language arts that are aligned to common core academic content standards are deemed to be aligned to state academic content standards adopted by the State Board of Education, move up the statement regarding the inclusion of the degree to which every student has sufficient access to standards-aligned instructional materials into

the district's local control and accountability plan, and provide that the district shall take any action to ensure that each student has sufficient materials within two months of the beginning of the school year if the County Superintendent makes the district aware of a school that does not have sufficient instructional materials.

Administrative Regulation 6161.1 - Selection and Evaluation of Instructional Materials

Presenter: Curriculum Director

Regulation updated to add that instructional materials being piloted by the district assess the extent to which the materials accurately reflect and value society's diversity. Regulation also updated to reflect **NEW LAW (AB 1078, 2023)** which includes people of all genders (formerly "men and women"), Latino Americans (formerly "Mexican Americans"), LGBTQ+ Americans (formerly "lesbian, gay, bisexual, and transgender Americans"), and members of other ethnic, cultural, religious, and socioeconomic status groups (formerly "ethnic and cultural") to the groups for which instruction in social studies is required to include a study of the role and contributions of, and (2) requires the California Department of Education to issue, by July 1, 2025, guidance regarding how to review instructional materials to ensure that they represent diverse perspectives and are culturally relevant. Additionally, regulation updated to include, for instructional materials being recommended for adoption by the Governing Board, that they include specified subject content requirements, support the district's local control and accountability plan, stimulate exploration of ideas and intellectual exchanges, and include options for materials in digital format.

20. Board Policy 6161.11 - Supplementary Instructional Materials

Presenter: Curriculum Director

Policy updated to reflect **NEW LAW (AB 1078, 2023)** which clarifies when it is unlawful discrimination for the Governing Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library, (2) requires the California Department of Education (CDE) to issue, by July 1, 2025, guidance regarding how to review instructional materials to ensure that they represent diverse perspectives and are culturally relevant, (3) requires CDE to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum, and (4) provides that complaints alleging discrimination related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library may be brought under the district's uniform complaint procedures or may be directly filed with the Superintendent of Public Instruction, as specified. Policy also updated to delete the section "Supplementary Materials Aligned with Common Core Standards" as these interim materials are no longer necessary since the State Board of Education has adopted K-8 textbooks and instructional materials aligned to the Common Core Standards. Additionally, policy updated to include factual accuracy and whether the material contains pervasive vulgarity or profanity in the determination of compliance of supplemental materials with district criteria; and, add that the Superintendent or designee may provide training to administrators and teachers in the selection and evaluation of supplementary instructional materials, including the criteria to be utilized and applicable legal considerations.

21. Board Policy 6162.5 - Student Assessment

Presenter: Curriculum Director

Policy updated to reflect that prohibited and permitted student use of technology, including artificial intelligence, in relation to assessment, be as specified in Board Policy 5131.9 – Academic Honesty and Board Policy 6163.4 – Student Use of Technology, reference **NEW LAW (AB 114, 2023)** which includes long term English learners as a numerically significant student subgroup for purposes of demonstrating comparable improvement in academic achievement by all numerically significant subgroups, include that state interim and formative assessments may be used to communicate with students'

parents/guardians and for use in identifying professional development, and that results of an individual student on the California Assessment of Student Performance and Progress may be released to a postsecondary educational institution for the purpose of credit, placement, or admission.

22. Board Policy 6163.1 - Library Media Centers

Presenter: Curriculum Director

Policy updated to expand the first philosophical paragraph regarding the Governing Board's recognition of how school libraries support the educational program and the Board's desire for books and other resources that are stocked in school libraries. Policy also updated to reflect NEW LAW (AB 1078, 2023) which clarifies when it is unlawful discrimination for the Board to refuse to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library, (2) requires the California Department of Education (CDE) to issue, by July 1, 2025, guidance regarding how to review instructional materials to ensure that they represent diverse perspectives and are culturally relevant, (3) requires CDE to develop, by July 1, 2025, guidance and public educational materials to ensure that all Californians can access information about educational laws and policies that safeguard the right to an accurate and inclusive curriculum, and (4) provides that complaints alleging discrimination related to the use or prohibited use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or resource in a school library may be brought under the district's uniform complaint procedures or may be directly filed with the Superintendent of Public Instruction, as specified. Additionally, policy updated in regard to the criteria for evaluation of the condition and use of school libraries to add (1) that the quality of the collection at each library include types of materials (fiction, non-fiction, newspapers, magazines, encyclopedias, materials in other languages, and reference materials), alignment with curriculum, and provision of a broad spectrum of knowledge and viewpoints, and (2) that principals, teachers, and library personnel have knowledge of the process to follow when a library material(s) is challenged.

23. Board Bylaw 9124 – Attorney

Presenter Superintendent

Bylaw updated to revise the first philosophical paragraph to recognize the need to provide legal representation to the district and the importance of cost-effective legal advice and services, clarify that the Governing Board may appoint and fix and order paid legal counsel's compensation, expand the types of entities that the Board may contract with to serve as legal counsel, and reflect that the Board supports pursuing collaborative legal efforts with other districts as well as other government agencies as appropriate. Bylaw also updated to clarify that districts may, but are not required, to initiate a Request for Proposals to advertise and solicit proposals for legal services, and that districts may consider the attorney's, firm's, and/or entity's relevant legal reputation when evaluating such attorneys, firms, and/or entities. Additionally, bylaw updated to reflect that any attorney representing the district is required to be admitted to practice law in California.

1. Policy 0410: Nondiscrimination In District Programs And Activities

Original Adopted Date: 05/20/2014

This policy shall apply to all acts related to a school activity or school attendance and to all acts of the Governing Board and the Superintendent in enacting policies and procedures that govern the district.

The Board is committed to providing equal opportunity for all individuals in district programs and activities. District programs, activities, and practices shall be free from unlawful discrimination, including discrimination against an individual or group based on race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, reproductive health decisionmaking, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, veteran or military status, or genetic information; a perception of one or more of such characteristics; or association with a person or group with one or more of these actual or perceived characteristics.

All individuals shall be treated equitably in the receipt of district and school services. Personally identifiable information collected in the implementation of any district program, including, but not limited to, student and family information for the free and reduced-price lunch program, transportation, or any other educational program, shall be used only for the purposes of the program, except when the Superintendent or designee authorizes its use for another purpose in accordance with law. Resources and data collected by the district shall not be used, directly or by others, to compile a list, registry, or database of individuals based on race, gender, sexual orientation, religion, ethnicity, national origin, or immigration status or any other category identified above.

District programs and activities shall be free of any discriminatory use, selection, or rejection of textbooks, instructional materials, library books, or similar educational resources.

The use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library shall not be rejected or prohibited by the Board or district on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. (Education Code 243)

District programs and activities shall be free of any racially derogatory or discriminatory school or athletic team names, mascots, or nicknames.

The Superintendent or designee shall annually review district programs and activities to ensure the removal of any derogatory or discriminatory name, image, practice, or other barrier that may unlawfully prevent an individual or group in any of the protected categories stated above from accessing district programs and activities. The Superintendent or designee shall take prompt, reasonable actions to remove any identified barrier. The Superintendent or designee shall report the findings and recommendations to the Board after each review.

All allegations of unlawful discrimination in district programs and activities shall be brought, investigated, and resolved in accordance with Board Policy 1312.3 - Uniform Complaint Procedures.

Pursuant to 34 CFR 104.8 and 34 CFR 106.8, the Superintendent or designee shall notify students, parents/guardians, employees, employee organizations, applicants for admission and employment, and sources of referral for applicants about the district's policy on nondiscrimination and related complaint procedures. Such notification shall be included in the annual parental notification distributed pursuant to Education Code 48980 and, as applicable, in announcements, bulletins, catalogs, handbooks, application forms, or other materials distributed by the district. The notification shall also be posted on the district's website and social media and in district schools and offices, including staff lounges, student government meeting rooms, and other prominent locations as appropriate.

In addition, the annual parental notification shall inform parents/guardians of their children's right to a free public

education regardless of immigration status or religious beliefs, including information on educational rights issued by the California Attorney General. Alternatively, such information may be provided through any other cost-effective means determined by the Superintendent or designee. (Education Code 234.7)

The district's nondiscrimination policy and related informational materials shall be published in a format that parents/guardians can understand. In addition, when 15 percent or more of a school's students speak a single primary language other than English, those materials shall be translated into that other language. (Education Code 48985; 20 USC 6312)

Access for Individuals with Disabilities

District programs and facilities, viewed in their entirety, shall be in compliance with the Americans with Disabilities Act (ADA) and any implementing standards and/or regulations. When structural changes to existing district facilities are needed to provide individuals with disabilities access to programs, services, activities, or facilities, the Superintendent or designee shall develop a transition plan that sets forth the steps for completing the changes.

The Superintendent or designee shall ensure that the district provides appropriate auxiliary aids and services when necessary to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of a service, program, or activity. These aids and services may include, but are not limited to, qualified interpreters or readers, assistive listening devices, assistive technologies or other modifications to increase accessibility to district and school websites, notetakers, written materials, taped text, and Braille or large-print materials. Individuals with disabilities shall notify the Superintendent or designee if they have a disability that requires special assistance or services. Reasonable notification should be given prior to a school-sponsored function, program, or meeting.

The individual identified in Administrative Regulation 1312.3 - Uniform Complaint Procedures as the employee responsible for coordinating the district's response to complaints and for complying with state federal civil rights laws is hereby designated as the district's ADA coordinator. The compliance officer shall receive and address requests for accommodation submitted by individuals with disabilities, and shall investigate and resolve complaints regarding their access to district programs, services, activities, or facilities.

Educational Services Director
(title or position)
1018 C Street, Suite 210
(address)
209-744-4545 ext. 303
(telephone number)
knijjar@galt.k12.ca.us
(email)

2. Policy 1160: Political Processes

Original Adopted Date: 02/27/2008

The Governing Board has a responsibility to actively advocate fiscal and public policy that supports the district's schools and the children in the community. The Board shall be proactive in defining the district's advocacy agenda based on the district's vision and goals and the needs of the district and community. The Board's advocacy efforts shall be conducted in accordance with legal requirements.

Ballot Measures/Candidates

No district funds, services, supplies, or equipment shall be used to urge the support or defeat of any ballot measure or candidate, including any candidate for election to the Board. (Education Code 7054)'

The Board may discuss and study the potential effect of proposed or qualified ballot measures on the district's schools at an open and agendized Board meeting. The Board's discussion of the effect of such measures shall include an opportunity for staff and members of the public to speak on all sides of the issue. At that meeting, the Board may adopt a position or resolution in support of or in opposition to a ballot measure. The language in any resolution adopted by the Board shall not urge the public to take any action regarding the measure.

The Board's position on a ballot measure, including any resolution, shall be publicized only through normal district procedures and consistent with regular district practice for reporting Board actions. Such publicity shall be for informational purposes and shall not attempt to influence voters.

Individual School Board members may include their name in support of or opposition to a county, city, district, or school measure on a county ballot in accordance with Elections Code 9170.

The Superintendent or designee may use district resources to provide students, parents/guardians, and community members with fair and impartial information related to ballot measures, including information about the impact of ballot measures on the district. (Education Code 7054)

In preparing or distributing such informational material, the Superintendent or designee shall analyze the material to help ensure that it is an appropriate informational activity, provides a fair analysis of the issues, and does not advocate passage or defeat of a measure or candidate.

District resources, including email or computer systems, shall not be used to disseminate campaign literature. In addition, district resources shall not be used to purchase advertisements, bumper stickers, posters, or similar promotional items that advocate an election result or urge voters to take any action in support of or in opposition to a measure.

Political activity related to district bond measures shall, in addition to the above, be subject to the following conditions:

- 1. The Superintendent or designee may research, draft, and prepare a district bond measure or other initiative for the ballot, but shall not use district resources to influence voters or otherwise campaign for the measure.
- 2. Upon request, Board members and district administrators may appear at any time before a citizens' group to explain why the Board called for an election on a bond measure and to answer questions. (Education Code 7054.1)
 - If the presentation occurs during working hours, the employee representing the district shall not urge a citizens' group to vote for or against the bond measure.
- 3. The Board or any individual Board member may file a written argument for the ballot that is either for or against any school measure. (Elections Code 9501)

Status: DRAFT

Legislation

The Board's responsibility as an advocate for the district may include lobbying and outreach at the state, national, and local levels. The Board and Superintendent or designee shall work to establish and maintain ongoing relationships with elected officials, community leaders, and the media in order to communicate district positions and concerns.

The Board and Superintendent shall develop an advocacy action plan to define expectations and responsibilities. This plan may include, but is not limited to, legislative priorities, strategies for outreach to the media and community, development of key messages and talking points, and adoption of positions on specific legislation, regulations, or budget proposals.

In order to strengthen legislative advocacy efforts, the district may work with organizations and coalitions and may join associations whose representatives lobby on behalf of their members in accordance with Government Code 53060.5.

The district may provide fair and impartial information about legislative issues affecting schools and children and shall inform the community about its advocacy activities. However, informational materials about legislation shall not urge the public to lobby the legislature, Governor, or state agencies on behalf of the district.

As necessary, the Board may direct the Superintendent or designee to draft legislative or regulatory proposals which serve the district's interests.

Legal Advocacy

The Board recognizes that some issues are more appropriately addressed judicially rather than legislatively. When a legal issue is likely to set a state or national precedent, the district may join with other districts or parties in order to resolve the issue through litigation or other appropriate means.

Political Forums

Forums on political issues may be held in district facilities as long as the forum is made available to all sides of the issue on an equitable basis. (Education Code 7058)

3. Policy 1312.2: Complaints Concerning Instructional Materials

Original Adopted Date: 05/24/2006

The Governing Board uses a comprehensive process to adopt district instructional materials that is based on selection criteria established by law and Board policy and includes opportunities for the involvement of district staff, parents/guardians, and community members, and, as appropriate, students. Complaints concerning the content or use of instructional materials, including textbooks, supplementary instructional materials, library materials, or other instructional materials and equipment, shall be properly and fairly considered using established complaint procedures.

Parents/guardians are encouraged to discuss any concerns regarding instructional materials with their child's teacher and/or the school principal. If the situation remains unresolved, a complaint may be filed using the process specified in the accompanying administrative regulation and exhibit.

The district shall accept complaints concerning instructional materials only from staff, district residents, or the parents/guardians of children enrolled in a district school. (Education Code 35160)

However, a complaint related to the use or prohibited use of any existing textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library that alleges unlawful discrimination based on a violation of Education Code 243 shall be filed, investigated, and resolved in accordance with Board Policy 1312.3 - Uniform Complaint Procedures.

When deliberating upon challenged materials, the Superintendent, or any designee or committee established by the Superintendent to review the materials, shall consider the degree to which the materials aligned with the criteria for instructional materials as specified in law, Board policy, and administrative regulation. In addition, such deliberations may consider the educational philosophy and vision of the district; the educational suitability of the materials including the manner in which the materials support the curriculum and appropriateness for the student's age; the professional opinions of teachers of the subject and of other competent authorities and/or experts; reviews of the materials by reputable bodies; the stated objectives in using the materials; community standards; the allegations in the complaint, including the extent to which the objections are based on the dislike of ideas contained in the materials; and the impact that keeping or removing the materials would have on student well-being.

The Superintendent, or any designee or committee established by the Superintendent to review the materials, shall not prohibit the continued use of an appropriately adopted textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library on the basis that it contains inclusive and/or diverse perspectives, as specified in Education Code 243.

If the complainant finds the Superintendent's or review committee's decision unsatisfactory, the complainant may appeal the decision to the Board.

Any challenged instructional material that is reviewed by the district shall not be subject to further reconsideration for 12 months, unless required by law.

Complaints related to the sufficiency of textbooks or instructional materials shall be resolved as specified in Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures.

Regulation 1312.2: Complaints Concerning Instructional Materials

Original Adopted Date: 05/24/2006

Step 1: Informal Complaint

If a staff member, district resident, or parent/guardian of a student enrolled in a district school has a complaint regarding the content or use of any specific instructional material, such individual shall informally discuss the material in question with the principal. (Education Code 35160)

Step 2: Formal Complaint

If the complainant is not satisfied with the principal's initial response, the complainant shall present a written complaint to the principal. Complaints regarding printed material shall name the author, title, and publisher and shall identify the objection by page and item numbers. In the case of nonprinted material, written information specifying the precise nature of the objection and location of such material shall be given. In order for the district to reply appropriately, complainants shall sign all complaints and provide identifying information. Anonymous complaints will not be accepted.

Upon receiving a complaint, the principal shall provide the complainant with a written acknowledgement of its receipt and respond to any procedural questions the complainant may have. The principal shall then notify the Superintendent or designee, the teacher(s), and other staff as appropriate.

During the investigation of the complaint, the challenged material may remain in use until a final decision has been reached.

Step 3: Review Committee

The Superintendent or designee shall determine whether to convene a review committee to review the complaint.

If the Superintendent or designee determines that a review committee is necessary, the Superintendent or designee shall appoint a committee composed of administrators and staff members selected from relevant instructional and administrative areas. The Superintendent or designee may also appoint parents/guardians, students, and community members, as appropriate, to serve on the committee.

The Superintendent or designee may provide training to the review committee to ensure that the review committee is informed regarding its responsibilities, the criteria to follow when reviewing instructional materials, and applicable laws, Board policy(ies), and administrative regulation(s).

Within 30 days of being convened, the review committee shall summarize its findings in a written report. The Superintendent or designee shall notify the complainant in writing of the committee's decision within 15 days of receiving the committee's report.

Step 4: Superintendent Determination

If the Superintendent or designee determines that a review committee is not necessary, the Superintendent or designee shall, in a timely manner, issue a decision regarding the complaint.

Step 5: Appeal to the Governing Board

If the complainant remains unsatisfied, the complainant may appeal the Superintendent's or review committee's decision to the Board. The Board's decision shall be final.

4. Policy 1312.3: Uniform Complaint Procedures

Original Adopted Date: 11/17/2016 | Last Revised Date: 02/23/2022

The Governing Board recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Board encourages the early resolution of complaints whenever possible. To resolve complaints which may require a more formal process, the Board adopts the uniform system of complaint processes specified in 5 CCR 4600-4670 and the accompanying administrative regulation.

Complaints Subject to UCP

The district's uniform complaint procedures (UCP) shall be used to investigate and resolve complaints regarding the following programs and activities:

- 1. Accommodations for pregnant and parenting students (Education Code 46015)
- 2. Adult education programs (Education Code 8500-8538, 52334.7, 52500-52617)
- 3. After School Education and Safety programs (Education Code 8482-8484.65)
- 4. Agricultural career technical education (Education Code 52460-52462)
- 5. Career technical and technical education and career technical and technical training programs (Education Code 52300-52462)
- 6. Child care and development programs (Education Code 8200-8488)
- 7. Compensatory education (Education Code 54400)
- 8. Consolidated categorical aid programs (Education Code 33315; 34 CFR 299.10-299.12)
- 9. Course periods without educational content (Education Code 51228.1-51228.3)
- 10. Discrimination, harassment, intimidation, or bullying in district programs and activities, including in those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on a person's actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, immigration status, ethnic group identification, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on the person's association with a person or group with one or more of these actual or perceived characteristics (5 CCR 4610)

Discrimination includes, but is not limited to, the Board's refusal to approve the use or prohibit the use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library, on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. A complaint alleging such unlawful discrimination may, in addition to or in lieu of being filed with the district, be directly filed with the Superintendent of Public Instruction (SPI). (Education Code 243)

- 11. Educational and graduation requirements for students in foster care, students experiencing homelessness, students from military families, students formerly in a juvenile court school, students who are migratory, and students participating in a newcomer program (Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, 51225.2)
- 12. Every Student Succeeds Act (Education Code 52059.5; 20 USC 6301 et seq.)

- 13. Local control and accountability plan (Education Code 52075)
- 14. Migrant education (Education Code 54440-54445
- 15. Physical education instructional minutes (Education Code 51210, 51222, 51223)
- 16. Student fees (Education Code 49010-49013)
- 17. Reasonable accommodations to a lactating student (Education Code 222)
- 18. Regional occupational centers and programs (Education Code 52300-52334.7)
- 19. School plans for student achievement as required for the consolidated application for specified federal and/or state categorical funding (Education Code 64001)
- 20. School site councils as required for the consolidated application for specified federal and/or state categorical funding (Education Code 65000)
- 21. State preschool programs (Education Code 8207-8225)
- 22. State preschool health and safety issues in license-exempt programs (Education Code 8212)
- 23. Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy
- 24. Any other state or federal educational program the SPI or designee deems appropriate

The Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process for resolving a complaint in a manner that is acceptable to all parties. An ADR process such as mediation may be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. The Superintendent or designee shall ensure that the use of ADR is consistent with state and federal laws and regulations.

The district shall protect all complainants from retaliation. In investigating complaints, the confidentiality of the parties involved shall be protected as required by law. For any complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the Superintendent or designee shall keep the identity of the complainant, and/or the subject of the complaint if different from the complainant, confidential when appropriate and as long as the integrity of the complaint process is maintained.

When an allegation that is not subject to UCP is included in a UCP complaint, the district shall refer the non-UCP allegation to the appropriate staff or agency and shall investigate and, if appropriate, resolve the UCP-related allegation(s) through the district's UCP.

The Superintendent or designee shall provide training to district staff to ensure awareness and knowledge of current law and requirements related to UCP, including the steps and timelines specified in this policy and the accompanying administrative regulation.

The Superintendent or designee shall maintain a record of each complaint and subsequent related actions, including steps taken during the investigation and all information required for compliance with 5 CCR 4631 and 4633.

Non-UCP Complaints

The following complaints shall not be subject to the district's UCP but shall be investigated and resolved by the specified agency or through an alternative process:

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services Protective Services Division or the appropriate law enforcement agency. (5 CCR 4611)

- 2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to Department of Social Services. (5 CCR 4611)
- 3. Any complaint alleging that a student, while in an education program or activity in which the district exercises substantial control over the context and respondent, was subjected to sexual harassment as defined in 34 CFR 106.30 shall be addressed through the federal Title IX complaint procedures adopted pursuant to 34 CFR 106.44-106.45, as specified in Administrative Regulation 5145.71 Title IX Sexual Harassment Complaint Procedures.
- 4. Any complaint alleging employment discrimination or harassment shall be investigated and resolved by the district in accordance with the procedures specified in Administrative Regulation 4030 Nondiscrimination in Employment, including the right to file the complaint with the California Civil Rights Department.
- 5. Any complaint alleging a violation of a state or federal law or regulation related to special education, a settlement agreement related to the provision of a free appropriate public education (FAPE), failure or refusal to implement a due process hearing order to which the district is subject, or a physical safety concern that interferes with the district's provision of FAPE shall be submitted to the California Department of Education (CDE) in accordance with Administrative Regulation 6159.1 Procedural Safeguards and Complaints for Special Education. (5 CCR 3200-3205)
- 6. Any complaint alleging noncompliance of the district's food service program with laws regarding meal counting and claiming, reimbursable meals, eligibility of children or adults, or use of cafeteria funds and allowable expenses shall be filed with or referred to CDE in accordance with Board Policy 3555 Nutrition Program Compliance. (5 CCR 15580-15584)
- 7. Any allegation of discrimination based on race, color, national origin, sex, age, or disability in the district's food service program shall be filed with or referred to the U.S. Department of Agriculture in accordance with Board Policy 3555 Nutrition Program Compliance. (5 CCR 15582)
- 8. Any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments shall be investigated and resolved in accordance with Administrative Regulation 1312.4 Williams Uniform Complaint Procedures. (Education Code 35186)

Regulation 1312.3: Uniform Complaint Procedures

Original Adopted Date: 11/17/2016 | Last Revised Date: 08/02/2023

Except as may otherwise be specifically provided in other district policies, these uniform complaint procedures (UCP) shall be used to investigate and resolve only the complaints specified in the accompanying Board policy.

Compliance Officers

The district designates the individual(s), position(s), or unit(s) identified below as responsible for receiving, coordinating, and investigating complaints and for complying with state and federal civil rights laws. The individual(s), position(s), or unit(s) also serve as the compliance officer(s) specified in Administrative Regulation 5145.3 - Nondiscrimination/Harassment responsible for handling complaints regarding unlawful discrimination, harassment, intimidation, or bullying and in Administrative Regulation 5145.7 - Sexual Harassment for handling complaints regarding sexual harassment.

Educational Services Director	(title or position)
Educational Services	(unit or office)
1018 C Street, Suite 210	(address)
209-744-4545 ext. 303	(telephone number)
knijjar@galt.k12.ca.us	(email)

The compliance officer who receives a complaint may assign another compliance officer to investigate and resolve the complaint. The compliance officer shall promptly notify the complainant and respondent if another compliance officer is assigned to the complaint.

In no instance shall a compliance officer be assigned to a complaint in which the compliance officer has a bias or conflict of interest that would prohibit the fair investigation or resolution of the compliant. Any complaint against a compliance officer or that raises a concern about the compliance officer's ability to investigate the complaint fairly and without bias shall be filed with the Superintendent or designee who shall determine how the complaint will be investigated.

The Superintendent or designee shall ensure that employees assigned to investigate and resolve complaints receive training and are knowledgeable about the laws and programs at issue in the complaints to which they are assigned. Training provided to such employees shall cover current state and federal laws and regulations governing the program; applicable processes for investigating and resolving complaints, including those alleging unlawful discrimination, harassment, intimidation, or bullying; applicable standards for reaching decisions on complaints; and appropriate corrective measures. Assigned employees may have access to legal counsel as determined by the Superintendent or designee.

The compliance officer or, if necessary, an appropriate administrator shall determine whether interim measures are necessary during an investigation and while the result is pending. If interim measures are determined to be necessary, the compliance officer or the administrator shall consult with the Superintendent, the Superintendent's designee, or, if appropriate, the site principal to implement one or more interim measures. The interim measures shall remain in place until the compliance officer determines that they are no longer necessary or until the district issues its final written decision, whichever occurs first.

Notifications

The district's UCP policy and administrative regulation shall be posted in all district schools and offices, including staff lounges and student government meeting rooms. (Education Code 234.1)

In addition, the Superintendent or designee shall annually provide written notification of the district's UCP to students, employees, parents/guardians of district students, district advisory committee members, school advisory committee members, appropriate private school officials or representatives, and other interested parties. (5 CCR 4622)

The notice shall include:

- 1. A statement that the district is primarily responsible for compliance with federal and state laws and regulations, including those related to prohibition of unlawful discrimination, harassment, intimidation, or bullying against any protected group, and a list of all programs and activities that are subject to UCP as identified in the section "Complaints Subject to UCP" in the accompanying Board policy
- 2. The title of the position responsible for processing complaints, the identity of the person(s) currently occupying that position if known, and a statement that such persons will be knowledgeable about the laws and programs that they are assigned to investigate
- 3. A statement that a UCP complaint, except a complaint alleging unlawful discrimination, harassment, intimidation, or bullying, must be filed no later than one year from the date the alleged violation occurred
- 4. A statement that a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying must be filed no later than six months from the date of the alleged conduct or the date the complainant first obtained knowledge of the facts of the alleged conduct
- 5. A statement that a student enrolled in a public school shall not be required to pay a fee for participation in an educational activity that constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities
- A statement that a complaint regarding student fees or the local control and accountability plan (LCAP) may be filed anonymously if the complainant provides evidence or information leading to evidence to support the complaint
- 7. A statement that the district will post a standardized notice of the educational and graduation requirements of foster youth, students experiencing homelessness, children of military families, former juvenile court school students now enrolled in the district, students who are migratory, and students participating in a newcomer program as specified in Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, and 51225.2, and the complaint process
- 8. A statement that complaints will be investigated in accordance with the district's UCP and a written decision will be sent to the complainant within 60 days from the receipt of the complaint, unless this time period is extended by written agreement of the complainant
- 9. A statement that, for programs within the scope of the UCP as specified in the accompanying Board policy, the complainant has a right to appeal the district's investigation report to the California Department of Education (CDE) by filing a written appeal, including a copy of the original complaint and the district's decision, within 30 calendar days of receiving the district's decision
- 10. A statement advising the complainant of any civil law remedies, including, but not limited to, injunctions, restraining orders, or other remedies or orders that may be available under state or federal laws prohibiting discrimination, harassment, intimidation, or bullying, if applicable
- 11. A statement that copies of the district's UCP are available free of charge

The annual notification, complete contact information of the compliance officer(s), and information related to Title IX as required pursuant to Education Code 221.6 shall be posted on the district and district school websites and may be provided through district-supported social media, if available.

The Superintendent or designee shall ensure that all students and parents/guardians, including students and parents/guardians with limited English proficiency, have access to the relevant information provided in the district's policy, regulation, forms, and notices concerning the UCP.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's UCP policy, regulation, forms, and notices shall be translated into that language, in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all

relevant UCP information for parents/guardians with limited English proficiency.

Filing of Complaints

The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and a date stamp. If a site administrator not designated as a compliance officer receives a complaint, the site administrator shall notify the compliance officer.

All complaints shall be filed in writing and signed by the complainant. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, district staff shall assist in the filing of the complaint. (5 CCR 4600)

Complaints shall also be filed in accordance with the following rules, as applicable:

- 1. A complaint alleging district violation of applicable state or federal law or regulations governing the programs specified in the accompanying Board policy may be filed by any individual, public agency, or organization. (5 CCR 4600)
- 2. Any complaint alleging noncompliance with law regarding the prohibition against student fees, deposits, and charges or any requirement related to the LCAP may be filed anonymously if the complaint provides evidence, or information leading to evidence, to support an allegation of noncompliance. A complaint about a violation of the prohibition against the charging of unlawful student fees may be filed with the principal of the school or with the Superintendent or designee.
- 3. A UCP complaint, except for a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying, shall be filed no later than one year from the date the alleged violation occurred. For complaints related to the LCAP, the date of the alleged violation is the date when the County Superintendent of Schools approves the LCAP that was adopted by the Governing Board. (5 CCR 4630)
- 4. A complaint alleging unlawful discrimination, harassment, intimidation, or bullying may be filed only by a person who alleges having personally suffered unlawful discrimination, a person who believes that any specific class of individuals has been subjected to unlawful discrimination, or a duly authorized representative who alleges that an individual student has been subjected to discrimination, harassment, intimidation, or bullying. (5 CCR 4630)
- 5. A complaint alleging unlawful discrimination, harassment, intimidation, or bullying shall be initiated no later than six months from the date that the alleged unlawful discrimination occurred, or six months from the date that the complainant first obtained knowledge of the facts of the alleged unlawful discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension. (5 CCR 4630)
- 6. When a complaint alleging unlawful discrimination, harassment, intimidation, or bullying is filed anonymously, the compliance officer shall pursue an investigation or other response as appropriate, depending on the specificity and reliability of the information provided and the seriousness of the allegation.
- 7. When a complainant of unlawful discrimination, harassment, intimidation, or bullying or the alleged victim, when not the complainant, requests confidentiality, the compliance officer shall inform the complainant or victim that the request may limit the district's ability to investigate the conduct or take other necessary action. When honoring a request for confidentiality, the district shall nevertheless take all reasonable steps to investigate and resolve/respond to the complaint consistent with the request.

Mediation

Within three business days after receiving the complaint, the compliance officer may informally discuss with all the parties the possibility of using mediation to resolve the complaint. Mediation shall be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving an allegation of sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. If the parties agree to mediation, the compliance officer shall make all arrangements for this process.

Before initiating the mediation of a complaint alleging retaliation or unlawful discrimination, harassment, intimidation, or bullying, the compliance officer shall ensure that all parties agree to permit the mediator access to all relevant confidential information. The compliance officer shall also notify all parties of the right to end the informal process at any time.

If the mediation process does not resolve the problem within the parameters of law, the compliance officer shall proceed with an investigation of the complaint.

The use of mediation shall not extend the district's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time. If mediation is successful and the complaint is withdrawn, then the district shall take only the actions agreed upon through the mediation. If mediation is unsuccessful, the district shall then continue with subsequent steps specified in this administrative regulation.

Investigation of Complaint

The compliance officer shall begin an investigation into the complaint within 10 business days of receiving the complaint.

Within one business day of initiating the investigation, the compliance officer shall provide the complainant and/or the complainant's representative with the opportunity to present the information contained in the complaint to the compliance officer and shall notify the complainant and/or representative of the opportunity to present the compliance officer with any evidence, or information leading to evidence, to support the allegations in the complaint. Such evidence or information may be presented at any time during the investigation.

In conducting the investigation, the compliance officer shall collect all available documents and review all available records, notes, or statements related to the complaint, including any additional evidence or information received from the parties during the course of the investigation. The compliance officer shall individually interview all available witnesses with information pertinent to the complaint, and may visit any reasonably accessible location where the relevant actions are alleged to have taken place. At appropriate intervals, the compliance officer shall inform the parties of the status of the investigation.

To investigate a complaint alleging retaliation or unlawful discrimination, harassment, intimidation, or bullying, the compliance officer shall interview the alleged victim(s), any alleged offender(s), and other relevant witnesses privately, separately, and in a confidential manner. As necessary, additional staff or legal counsel may conduct or support the investigation.

A complainant's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or any other obstruction of the investigation may result in the dismissal of the complaint because of a lack of evidence to support the allegation. Refusal by the district to provide the investigator with access to records and/or information related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or any other obstruction of the investigation may result in a finding based on evidence collected that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

Timeline for Investigation Report

OPTION 1: (Districts that do not allow complainants to appeal to the Board)

Unless extended by written agreement with the complainant, the compliance officer shall prepare and send to the complainant a written investigation report, as described in the section "Investigation Report" below, within 60 calendar days of the district's receipt of the complaint. (5 CCR 4631)

For any complaint alleging unlawful discrimination, harassment, intimidation, or bullying, the respondent shall be informed of any extension of the timeline agreed to by the complainant.

OPTION 2: (Districts that allow complainants to appeal to the Board)

Unless extended by written agreement with the complainant, the investigation report shall be sent to the complainant within 60 calendar days of the district's receipt of the complaint.

Within 30 calendar days of receiving the complaint, the compliance officer shall prepare and send to the complainant a written report, as described in the section "Investigation Report" below. If the complainant is dissatisfied with the compliance officer's decision, the complainant may, within five business days, file the complaint in writing with the Board.

The Board may consider the matter at its next regular Board meeting or at a special Board meeting convened in order to meet the 60-day time limit within which the complaint must be answered. When required by law, the matter shall be considered in closed session. The Board may decide not to hear the complaint, in which case the compliance officer's decision shall be final.

If the Board hears the complaint, the compliance officer shall send the Board's decision to the complainant within 60 calendar days of the district's initial receipt of the complaint or within the time period that has been specified in a written agreement with the complainant. (5 CCR 4631)

For any complaint alleging unlawful discrimination, harassment, intimidation, or bullying, the respondent shall be informed of any extension of the timeline agreed to by the complainant, and, in the same manner as the complainant, may file a complaint with the Board if dissatisfied with the decision.

END OF OPTION 2

Investigation Report

For all complaints, the district's investigation report shall include: (5 CCR 4631)

- 1. The findings of fact based on the evidence gathered
- 2. A conclusion providing a clear determination for each allegation as to whether the district is in compliance with the relevant law
- 3. Corrective action(s) whenever the district finds merit in the complaint, including, when required by law, a remedy to all affected students and parents/guardians and, for a student fees complaint, a remedy that complies with Education Code 49013 and 5 CCR 4600
- 4. Notice of the complainant's right to appeal the district's investigation report to CDE, except when the district has used the UCP to address a complaint not specified in 5 CCR 4610
- 5. Procedures to be followed for initiating an appeal to CDE

The investigation report may also include follow-up procedures to prevent recurrence or retaliation and for reporting any subsequent problems.

In consultation with district legal counsel, information about the relevant part of an investigation report may be communicated to a victim who is not the complainant and to other parties who may be involved in implementing the investigation report or are affected by the complaint, as long as the privacy of the parties is protected. In a complaint alleging unlawful discrimination, harassment, intimidation, or bullying, notice of the investigation report to the alleged victim shall include information about any sanction to be imposed upon the respondent that relates directly to the alleged victim.

If the complaint involves a limited-English-proficient (LEP) student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed.

For complaints alleging unlawful discrimination, harassment, intimidation, or bullying based on state law, the investigation report shall also include a notice to the complainant that:

- 1. The complainant may pursue available civil law remedies outside of the district's complaint procedures, including, but not limited to, injunctions, restraining orders or other remedies or orders, 60 calendar days after the filing of an appeal with CDE (Education Code 262.3)
- 2. The 60 days moratorium does not apply to complaints seeking injunctive relief in state courts or to discrimination complaints based on federal law (Education Code 262.3)
- 3. Complaints alleging discrimination based on race, color, national origin, sex, gender, disability, or age may also be filed with the U.S. Department of Education, Office for Civil Rights at www.ed.gov/ocr within 180 days of the alleged discrimination

Corrective Actions

When a complaint is found to have merit, the compliance officer shall adopt any appropriate corrective action permitted by law. Appropriate corrective actions that focus on the larger school or district environment may include, but are not limited to, actions to reinforce district policies; training for faculty, staff, and students; updates to school policies; or school climate surveys.

For complaints involving retaliation or unlawful discrimination, harassment, intimidation, or bullying, appropriate remedies that may be offered to the victim but not communicated to the respondent may include, but are not limited to, the following:

- 1. Counseling
- 2. Academic support
- 3. Health services
- 4. Assignment of an escort to allow the victim to move safely about campus
- 5. Information regarding available resources and how to report similar incidents or retaliation
- 6. Separation of the victim from any other individuals involved, provided the separation does not penalize the victim
- 7. Restorative justice
- 8. Follow-up inquiries to ensure that the conduct has stopped and there has been no retaliation

For complaints of retaliation or unlawful discrimination, harassment, intimidation, or bullying involving a student as the respondent, appropriate corrective actions that may be provided to the student include, but are not limited to, the following:

- 1. Transfer from a class or school as permitted by law
- 2. Parent/guardian conference
- 3. Education regarding the impact of the conduct on others
- 4. Positive behavior support
- 5. Referral to a student success team
- 6. Denial of participation in extracurricular or cocurricular activities or other privileges as permitted by law
- 7. Disciplinary action, such as suspension or expulsion, as permitted by law

When an employee is found to have committed retaliation or unlawful discrimination, harassment, intimidation, or bullying, the district shall take appropriate disciplinary action, up to and including dismissal, in accordance with applicable law and collective bargaining agreement.

The district may also consider training and other interventions for the larger school community to ensure that students, staff, and parents/guardians understand the types of behavior that constitute unlawful discrimination, harassment, intimidation, or bullying, that the district does not tolerate it, and how to report and respond to it.

When a complaint is found to have merit, an appropriate remedy shall be provided to the complainant or other affected person.

However, if a complaint alleging noncompliance with the law regarding student fees, deposits, and other charges, physical education instructional minutes, courses without educational content, or any requirement related to the LCAP is found to have merit, the district shall provide a remedy to all affected students and parents/guardians subject to procedures established by regulation of the State Board of Education. (Education Code 49013, 51222, 51223, 51228.3, 52075)

For complaints alleging noncompliance with the law regarding student fees, the district, by engaging in reasonable efforts, shall attempt in good faith to identify and fully reimburse all affected students and parents/guardians who paid the unlawful student fees within one year prior to the filing of the complaint. (Education Code 49013; 5 CCR 4600)

Appeals to the California Department of Education

Any complainant who is dissatisfied with the district's investigation report on a complaint regarding any specified federal or state educational program subject to UCP may file an appeal in writing with CDE within 30 calendar days of receiving the district's investigation report. (5 CCR 4632)

The appeal shall be sent to CDE with a copy of the original locally filed complaint and a copy of the district's investigation report for that complaint. The complainant shall specify and explain the basis for the appeal, including at least one of the following: (5 CCR 4632)

- 1. The district failed to follow its complaint procedures
- 2. Relative to the allegations of the complaint, the district's investigation report lacks material findings of fact necessary to reach a conclusion of law
- 3. The material findings of fact in the district's investigation report are not supported by substantial evidence
- 4. The legal conclusion in the district's investigation report is inconsistent with the law
- 5. In a case in which the district found noncompliance, the corrective actions fail to provide a proper remedy

Upon notification by CDE that the district's investigation report has been appealed, the Superintendent or designee shall forward the following documents to CDE within 10 days of the date of notification: (5 CCR 4633)

- 1. A copy of the original complaint
- 2. A copy of the district's investigation report
- 3. A copy of the investigation file including, but not limited to, all notes, interviews, and documents submitted by the parties and gathered by the investigator
- 4. A report of any action taken to resolve the complaint
- 5. A copy of the district's UCP
- 6. Other relevant information requested by CDE

If notified by CDE that the district's investigation report failed to address allegation(s) raised by the complaint, the district shall, within 20 days of the notification, provide CDE and the appellant with an amended investigation report that addresses the allegation(s) that were not addressed in the original investigation report. The amended report shall also inform the appellant of the right to separately appeal the amended report with respect to the allegation(s) that were not addressed in the original report. (5 CCR 4632)

Health and Safety Complaints in License-Exempt Preschool Programs

Any complaint regarding health or safety issues in a license-exempt California State Preschool Program (CSPP) shall be addressed through the procedures described in 5 CCR 4690-4694.

In order to identify appropriate subjects of CSPP health and safety issues pursuant to Health and Safety Code 1596.7925, a notice shall be posted in each license-exempt CSPP classroom in the district notifying parents/guardians, students, and teachers of the health and safety requirements of Title 5 regulations that apply to CSPP programs pursuant to Health and Safety Code 1596.7925 and the location at which to obtain a form to file any complaint alleging noncompliance with those requirements. For this purpose, the Superintendent or designee may download and post a notice available from the CDE website. (Education Code 8212: 5 CCR 4691)

The district's annual UCP notification distributed pursuant to 5 CCR 4622 shall clearly indicate which of its CSPP programs are operating as exempt from licensing and which CSPP programs are operating pursuant to requirements under Title 22 of the Code of Regulations. (5 CCR 4691)

Any complaint regarding specified health or safety issues in a license-exempt CSPP program shall be filed with the preschool program administrator or designee, and may be filed anonymously. The complaint form shall specify the location for filing the complaint, contain a space to indicate whether the complainant desires a response to the complaint, and allow a complainant to add as much text as desired to explain the complaint. (Education Code 8212; 5 CCR 4690)

If it is determined that the complaint is beyond the authority of the preschool program administrator, the matter shall be forwarded to the Superintendent or designee in a timely manner, not to exceed 10 working days, for resolution. The preschool administrator or the Superintendent or designee shall make all reasonable efforts to investigate any complaint within their authority. (Education Code 8212; 5 CCR 4692)

Investigation of a complaint regarding health or safety issues in a license-exempt CSPP program shall begin within 10 days of receipt of the complaint. (Education Code 8212; 5 CCR 4692)

The preschool administrator or designee shall remedy a valid complaint within a reasonable time period not to exceed 30 working days from the date the complaint was received. If the complainant has indicated on the complaint form a desire to receive a response to the complaint, the preschool administrator or Superintendent's designee shall, within 45 working days of the initial filing of the complaint, report the resolution of the complaint to the complainant and CDE's assigned field consultant. If the preschool administrator makes this report, the information shall be reported at the same time to the Superintendent or designee. (Education Code 8212; 5 CCR 4692)

If a complaint regarding health or safety issues in a license-exempt CSPP program involves an LEP student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed.

If a complainant is not satisfied with the resolution of a complaint, the complainant has the right to describe the complaint to the Board at a regularly scheduled hearing and, within 30 days of the date of the written report, may file a written appeal of the district's decision to the Superintendent of Public Instruction in accordance with 5 CCR 4632. (Education Code 8212; 5 CCR 4693, 4694)

All complaints and responses are public records. (5 CCR 4690)

On a quarterly basis, the Superintendent or designee shall report summarized data on the nature and resolution of all CSPP health and safety complaints, including the number of complaints by general subject area with the number of resolved and unresolved complaints, to the Board at a regularly scheduled Board meeting and to the County Superintendent. (5 CCR 4693)

5. Regulation 1312.4: Williams Uniform Complaint Procedures

Original Adopted Date: 02/23/2011 | Last Revised Date: 10/19/2022

Types of Complaints

The district shall use the procedures described in this administrative regulation only to investigate and resolve the following:

- 1. Complaints regarding the insufficiency of textbooks and instructional materials, including any complaint alleging that: (Education Code 35186; 5 CCR 4681)
 - a. A student, including an English learner, does not have standards-aligned textbooks or instructional materials or state- or district-adopted textbooks or other required instructional materials to use in class.
 - b. A student does not have access to textbooks or instructional materials to use at home or after school. This does not require two sets of textbooks or instructional materials for each student.
 - c. Textbooks or instructional materials are in poor or unusable condition, have missing pages, or are unreadable due to damage.
 - d. A student was provided photocopied sheets from only a portion of a textbook or instructional materials to address a shortage of textbooks or instructional materials.
- 2. Complaints regarding teacher vacancy or misassignment, including any complaint alleging that: (Education Code 35186; 5 CCR 4682)
 - a. A semester begins and a teacher vacancy exists.
 - b. A teacher who lacks credentials or training to teach English learners is assigned to teach a class with one or more English learners in the class.
 - c. A teacher is assigned to teach a class for which the teacher lacks subject matter competency.

Teacher vacancy means a position to which a single designated certificated employee has not been assigned at the beginning of the year for an entire year or, if the position is for a one-semester course, a position to which a single designated certificated employee has not been assigned at the beginning of the semester for an entire semester. (Education Code 35186; 5 CCR 4600)

Beginning of the year or semester means the time period from the first day students attend classes for a year-long course or semester-long course, though not later than 20 business days afterwards. (5 CCR 4600)

Misassignment means the placement of a certificated employee in a teaching or services position for which the employee does not hold a legally recognized certificate or credential or the placement of a certificated employee in a teaching or services position that the employee is not otherwise authorized by statute to hold. (Education Code 35186; 5 CCR 4600)

- 3. Complaints regarding the condition of school facilities, including any complaint alleging that: (Education Code 35186; 5 CCR 4683)
 - a. A condition poses an emergency or urgent threat to the health or safety of students or staff.

Emergency or urgent threat means structures or systems that are in a condition that poses a threat to the health and safety of students or staff while at school, including, but not limited to, gas leaks; nonfunctioning heating, ventilation, fire sprinklers, or air-conditioning systems; electrical power failure; major sewer line stoppage; major pest or vermin infestation; broken windows or exterior doors or gates that will not lock and that pose a security risk; abatement of hazardous materials previously undiscovered that pose an immediate threat to students or staff; structural damage creating a hazardous

or uninhabitable condition; or any other condition deemed appropriate. (Education Code 17592.72)

b. A school restroom has not been cleaned, maintained, or kept open in accordance with Education Code 35292.5.

Clean or maintained school restroom means a school restroom has been cleaned or maintained regularly, is fully operational, or has been stocked at all times with toilet paper, soap, and paper towels or functional hand dryers. (Education Code 35292.5)

Open restroom means the school has kept all restrooms open during school hours when students are not in classes and has kept a sufficient number of restrooms open during school hours when students are in classes. This does not apply when the temporary closing of the restroom is necessary for a documented student safety concern, an immediate threat to student safety, or to repair the facility. (Education Code 35292.5)

In any school serving any of grades 6-12, a complaint may be filed alleging noncompliance with the requirement of Education Code 35292.6 to, at all times, stock and make available and accessible free of cost, an adequate supply of menstrual products in every women's and all-gender restroom, and in at least one men's restroom. (Education Code 35292.6)

Forms and Notices

The Superintendent or designee shall ensure a Williams complaint form is available at each school. However, complainants need not use the district's complaint form in order to file a complaint. (Education Code 35186; 5 CCR 4680)

The Superintendent or designee shall ensure that the district's complaint form specifies the location for filing a complaint and contains a space to indicate whether the complainant desires a response to the complaint. A complainant may add as much text to explain the complaint as desired. (Education Code 35186; 5 CCR 4680)

The Superintendent or designee shall post in each classroom in each school a notice containing the components specified in Education Code 35186. (Education Code 35186)

Filing of Complaint

A complaint alleging any condition(s) specified in the section "Types of Complaints" above shall be filed with the principal or designee at the school in which the complaint arises. A complaint about problems beyond the authority of the principal shall be forwarded to the Superintendent or designee in a timely manner, but not to exceed 10 working days. Complaints may be filed anonymously. (Education Code 35186; 5 CCR 4680)

A complaint alleging that more than one student does not have sufficient textbooks or instructional materials as the result of an act by the Board, or the Board's failure to remedy the deficiency, may be filed with the Superintendent of Public Instruction (SPI) directly in addition to or in lieu of being filed with the district. Any such complaint shall identify the basis and provide evidence to support its filing directly with the SPI. (Education Code 35186)

If the Superintendent or designee becomes aware that a complaint alleging insufficient textbooks or instructional materials that has been filed directly with the SPI but not with the district, the Superintendent or designee may initiate an investigation in accordance with this administrative regulation, as described below, if there is sufficient evidence to do so.

Investigation and Response

The principal or a designee of the Superintendent shall make all reasonable efforts to investigate any problem within the principal's or designee's authority. (Education Code 35186; 5 CCR 4685)

The principal or Superintendent's designee shall remedy a valid complaint within a reasonable time period not to exceed 30 working days from the date the complaint was received. (Education Code 35186; 5 CCR 4685)

If the complainant has indicated on the complaint form a desire to receive a response to the complaint, the principal or Superintendent's designee shall send written resolution of the complaint to the mailing address of the complainant as indicated on the complaint within 45 working days of the initial filing of the complaint. If the principal makes this report, the information shall be reported at the same time to the Superintendent or designee. (Education Code 35186; 5 CCR 4680, 4685)

When Education Code 48985 is applicable and the complainant has requested a response, the response shall be written in English and in the primary language in which the complaint was filed. (Education Code 35186)

If a complainant is not satisfied with the resolution of a complaint, the complainant has the right to describe the complaint to the Governing Board at a regularly scheduled meeting. (Education Code 35186; 5 CCR 4686)

For any complaint concerning a facilities condition that poses an emergency or urgent threat to the health or safety of students or staff as described in Item #3a in the section "Types of Complaints" above, a complainant who is not satisfied with the resolution proffered by the principal or Superintendent or designee may file an appeal to the SPI within 15 days of receiving the district's response. The complainant shall comply with the appeal requirements specified in 5 CCR 4632. (Education Code 35186; 5 CCR 4687)

All complaints and written responses shall be public records. (Education Code 35186; 5 CCR 4686)

Reports

On a quarterly basis, the Superintendent or designee shall report, to the Board at a regularly scheduled Board meeting and to the County Superintendent of Schools, summarized data on the nature and resolution of all complaints. The report shall include the number of complaints by general subject area with the number of resolved and unresolved complaints. (Education Code 35186; 5 CCR 4686)

6. Policy 1330: Use Of School Facilities

Original Adopted Date: 02/27/2008

The Governing Board believes that school facilities and grounds are a vital community resource which should be used to foster community involvement and development. Therefore, the Board authorizes the use of school facilities by district residents and community groups for purposes specified in the Civic Center Act, to the extent that such use does not interfere with school activities or other school-related uses.

The Superintendent or designee shall give priority to school-related activities in the use of school facilities and grounds. Other uses authorized under the Civic Center Act shall be on a first-come, first-served basis.

For the effective management and control of school facilities and grounds, the Superintendent or designee shall maintain procedures and regulations that: (Education Code 38133)

- 1. Aid, encourage, and assist groups desiring to use school facilities for approved activities
- 2. Preserve order in school facilities and on school grounds and protect school facilities, including the designation of a person to supervise this task, if necessary
- 3. Ensure that the use of school facilities or grounds is not inconsistent with their use for school purposes and does not interfere with the regular conduct of schoolwork

Subject to prior approval by the Board, the Superintendent or designee may grant the use of school facilities or grounds on those days on which district schools are closed. (Education Code 37220)

There shall be no advertising on school facilities and grounds except as specified in Board Policy 1325 - Advertising and Promotion.

As necessary to ensure efficient use of school facilities, the Superintendent or designee may, with the Board's approval, enter into an agreement for the joint use of any school facilities or grounds. The Board shall approve any such agreement only if it determines that it is in the best interest of the district and the community.

Fees

The Board shall adopt a comprehensive schedule of fees to be charged for community use of school facilities and grounds, including, but not limited to, the multipurpose room(s), playing or athletic field(s), track and field venue(s), tennis court(s), and outdoor basketball court(s). The schedule of fees shall be prepared in accordance with 5 CCR 14037-14041. (5 CCR 14041)

OPTION 1: (Amount not to exceed direct costs to all community groups)

The Board believes that the use of school facilities or grounds should not result in an expense to the district. The Superintendent or designee shall charge all groups granted the use of school facilities or grounds under the Civic Center Act an amount not to exceed direct costs determined in accordance with 5 CCR 14037-14041. (Education Code 38134)

OPTION 1 ENDS HERE

OPTION 2: (No charge to nonprofit organizations and youth and school-oriented groups)

The Board authorizes the use of school facilities or grounds, without charge, by nonprofit organizations and by clubs or associations organized to promote youth and school activities, including, but not limited to, Girl Scouts, Boy Scouts, Camp Fire USA, YMCA, parent-teacher associations, school-community advisory councils, and recreational youth sports leagues that charge participants no more than an average of \$60 per month. Other groups that request

the use of school facilities under the Civic Center Act shall be charged an amount not to exceed direct costs determined in accordance with 5 CCR 14037-14041. (Education Code 38134)

OPTION 2 ENDS HERE

OPTION 3: (No charge to school-related organizations)

The Board authorizes the use of school facilities or grounds without charge to school-related organizations whose activities are directly related to or for the benefit of district schools. All other groups requesting the use of school facilities under the Civic Center Act shall be charged an amount not to exceed direct costs determined in accordance with 5 CCR 14037-14041.

OPTION 3 ENDS HERE

Additionally, when any use of school facilities or grounds is for religious services, the district shall charge an amount at least equal to the district's direct costs. (Education Code 38134)

Groups shall be charged fair rental value when using school facilities or grounds for entertainment or meetings where admission is charged or contributions solicited and net receipts are not to be expended for charitable purposes or for the welfare of the district's students. (Education Code 38134)

Calculating Direct Costs

Direct costs to be charged for community use of each, or each type of, school facility or grounds shall be calculated in accordance with 5 CCR 14038 and may reflect the community's proportionate share of the following costs: (Education Code 38134; 5 CCR 14038-14041)

- 1. Capital direct costs calculated in accordance with 5 CCR 14039, including the estimated costs of maintenance, repair, restoration, and refurbishment of non-classroom space school facilities or grounds
- 2. Operational direct costs calculated in accordance with 5 CCR 14040, including estimated costs of supplies, utilities, janitorial services, other services performed by district employees and/or contracted workers, and salaries and benefits paid to district employees directly associated with the administration of the Civic Center Act to operate and maintain school facilities and grounds

Direct cost fees shall not be discounted to any group or organization except when the discount is specifically authorized in the adopted fee schedule. (5 CCR 14041)

Expending Funds Collected as Capital Direct Costs

Any funds collected as capital direct costs shall be deposited into a special fund to be used only for capital maintenance, repair, restoration, and refurbishment of school facilities and grounds. (5 CCR 14042)

Use of School Facility as Polling Place

The Board may authorize the use of school buildings as polling places, or vote centers for election day. The Board may also authorize the use of school buildings, without cost, for the storage of voting machines and other vote-tabulating devices. However, if a city or county elections official specifically requests the use of a school building as a polling place, or vote center on election day and/or during the 10 days preceding election day, as well as during key dates necessary for drop-off, set-up, and pick-up of election materials, as determined by the elections official, the Board shall allow its use for such purpose. If school will be in session, the Superintendent or designee shall identify to elections officials the specific areas of the school buildings not occupied by school activities that will be allowed for use as a polling place or vote center. (Elections Code 12283)

When a school is used as a polling place or vote center, the Superintendent or designee shall provide the elections official a site with an adequate amount of space that will allow the precinct board to perform its duties in a manner that will not impede, interfere, or interrupt the normal process of voting and shall make a telephone line for Internet access available for use by local elections officials if so requested. The Superintendent or designee shall make a reasonable effort to ensure that the site is accessible to persons with disabilities. (Elections Code 12283)

The Superintendent or designee shall establish procedures to ensure student safety and minimize disruptions whenever school is in session while the facilities are being used as a polling place or vote center.

Regulation 1330: Use Of School Facilities

Original Adopted Date: 02/27/2008

Application for Use of Facilities

Any person applying for the use of any school facilities or grounds on behalf of any society, group, or organization shall present written authorization from the group or organization to make the application.

Anyone applying to use school facilities shall do so as specified in district procedures and in accordance with law.

Civic Center Use

Subject to district policies and regulations, school facilities and grounds shall be available to citizens and community groups as a civic center for the following purposes: (Education Code 32282, 38131, 51860)

- 1. Public, literary, scientific, recreational, educational, or public agency meetings
- 2. The discussion of matters of general or public interest
- 3. The conduct of religious services for temporary periods, on a one-time or renewable basis, by any church or religious organization
- 4. Child care programs to provide supervision and activities for children of preschool and elementary school age
- 5. The administration of examinations for the selection of personnel or the instruction of precinct board members by public agencies
- 6. Supervised recreational activities, including, but not limited to, sports league activities for youth that are arranged for and supervised by entities, including religious organizations or churches, and in which youth may participate regardless of religious belief or denomination
- 7. A community youth center
- 8. Mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare
- 9. A ceremony, patriotic celebration, or related educational assembly conducted by a veterans' organization
 - A veterans' organization means the American Legion, Veterans of Foreign Wars, Disabled American Veterans, United Spanish War Veterans, Grand Army of the Republic, or other duly recognized organization of honorably discharged soldiers, sailors, or marines of the United States, or any of their territories. (Military and Veterans Code 1800)
- Bicycle, scooter, electric bicycle, motorized bicycle, or motorized scooter safety instruction for district students by local law enforcement, public agencies, nonprofit associations, or organizations specified in Education Code 38134
- 11. Other purposes deemed appropriate by the Governing Board

Restrictions

School facilities or grounds shall not be used for any of the following activities:

- 1. Any use by an individual or group for the commission of any crime or any act prohibited by law
- 2. Any use which is inconsistent with the use of school facilities for school purposes or which interferes with the regular conduct of school or school work

- 3. Any use which involves the possession, consumption, or sale of drugs or any restricted substances, including tobacco
- 4. Any use which involves the possession, consumption, or sale of alcoholic beverages, except for special events approved by the Superintendent or designee pursuant to Business and Professions Code 25608 which are covered by a special events permit pursuant to Division 9 of the Business and Professions Code and which will occur at a time when students are not on the grounds. Any such use of school facilities shall be subject to any limitations that may be necessary to reduce risks to the district and ensure the safety of participants, as determined by the Superintendent or designee. Applicable limitations shall be clearly stated in the facility use agreement to be signed by the user's representative.

The district may exclude certain school facilities from nonschool use for safety or security reasons.

Damage and Liability

Groups, organizations, or persons using school facilities or grounds shall be liable for any property damage caused by the activity. The district may charge the amount necessary to repair the damages and may deny the group further use of school facilities or grounds. (Education Code 38134)

Any group or organization using school facilities or grounds shall be liable for any injuries resulting from its negligence during the use of district facilities or grounds. The group shall bear the cost of insuring against this risk and defending itself against claims arising from this risk. (Education Code 38134)

Groups or organizations shall provide the district with evidence of insurance against claims arising out of the group's own negligence when using school facilities. (Education Code 38134)

When permitted by law, the Superintendent or designee shall require a hold harmless agreement and indemnification when warranted by the type of activity or the specific facilities being used.

7. Policy 3311: Bids Status: DRAFT

Original Adopted Date: 02/27/2008

The Governing Board is committed to promoting public accountability and ensuring prudent use of public funds. When leasing, purchasing, or contracting for equipment, materials, supplies, or services for the district, including when contracting for public projects involving district facilities, the Board shall explore lawful opportunities to obtain the greatest possible value for its expenditure of public funds. When required by law, or if the Board determines that it is in the best interest of the district, such contracts shall be made using competitive bidding.

No work, project, service, or purchase shall be split or separated into smaller work orders or projects for the purpose of evading legal requirements for competitive bidding. (Public Contract Code 20116)

The Superintendent or designee shall establish comprehensive bidding procedures for the district in accordance with law. The procedures shall include a process for advertising bids, instructions and timelines for submitting and opening bids, and other relevant requirements.

For award of contracts which, by law or Board policy, require prequalification, the procedures shall identify a uniform system for rating bidders on the basis of a completed questionnaire and financial statements.

When calling for bids, the Superintendent or designee shall ensure that the bid specifications clearly describe in appropriate detail the quality, delivery, and service required and include all information which the district knows, or has in its possession, that is relevant to the work to be performed or that may impact the cost of performing the work.

Except as authorized by law, contracts shall be let to the lowest responsible bidder who shall give such security as the Board requires, or else all bids shall be rejected. (Public Contract Code 20111)

When the Board has determined that it is in the best interest of the district, the district may piggyback onto the contract of another public agency or corporation to lease or purchase any personal property to the extent authorized by law. (Public Contract Code 20118)

Regulation 3311: Bids Status: DRAFT

Original Adopted Date: 02/27/2008 | Last Revised Date: 05/18/2022

Advertised/Competitive Bids

The district shall advertise for any of the following: (Public Contract Code 20111)

- 1. A public project contract that involves an expenditure of \$15,000 or more, including a contract for construction, reconstruction, alteration, renovation, improvement, painting, repainting, demolition, or repair work involving a district owned, leased, or operated facility
- 2. A contract that exceeds the amount specified in law, as annually adjusted by the Superintendent of Public Instruction, for any of the following:
 - a. The purchase of equipment, materials, or supplies to be furnished, sold, or leased to the district
 - b. Services, not including construction services or special services and advice in accounting, financial, legal, or administrative matters
 - c. Repairs that are not a public project, including maintenance

Maintenance means routine, recurring, and usual work for preserving, protecting, and keeping a district facility operating in a safe, efficient, and continually usable condition for the intended purpose for which it was designed, improved, constructed, altered, or repaired. Maintenance includes, but is not limited to, carpentry, electrical, plumbing, glazing, and other craft work designed to preserve the facility, as well as repairs, cleaning, and other operations on machinery and other permanently attached equipment. Maintenance does not include painting, repainting, or decorating other than touchup, or among other types of work, janitorial or custodial services and protection provided by security forces. (Public Contract Code 20115)

Instructions and Procedures for Advertised Bids

The Superintendent or designee shall call for bids by placing a notice at least once a week for two weeks in a local newspaper of general circulation published in the district, or if no such newspaper exists, then in some newspaper of general circulation that is circulated in the county. The Superintendent or designee also may post the notice on the district's website or through an electronic portal. The notice shall state the work to be done or materials or supplies to be furnished and the time and place and website where bids will be opened. (Public Contract Code 20112)

The notice shall contain the time, date, and location of any mandatory prebid conference, site visit, or meeting and details regarding when and where project documents, including the final plan and specifications, are available. Any such mandatory visit or meeting shall occur not less than five calendar days after the publication of the initial notice. For lease-leaseback, design-build, and alternative design-build projects, the notice shall specify that the project is subject to skilled and trained workforce requirements. (Education Code 17250.25, 17250.62, 17407.5; Public Contract Code 2600, 6610)

Bid instructions and specifications shall include the following requirements and information:

- 1. All bidders shall certify in writing the minimum, if not exact, percentage of post-consumer materials in products, materials, goods, or supplies offered or sold. (Public Contract Code 22152)
- 2. All bids for construction work shall be presented under sealed cover. The district may accept a bid that has been submitted electronically or on paper. (Public Contract Code 20111, 20112)

The bid shall be accompanied by a form of bidder's security, including either cash, a cashier's check payable to the district, a certified check made payable to the district, or a bidder's bond executed by an admitted surety insurer and made payable to the district. The security of unsuccessful bidders shall be returned in a reasonable period of time, but in no event later than 60 days after the bid is awarded. (Public Contract Code 20111, 20112)

3. When a standardized proposal form is provided by the district, bids not presented on the standard form shall

be disregarded. (Public Contract Code 20111.5)

- 4. Bids shall not be accepted after the advertised bid opening time, regardless of whether the bids are actually opened at that time. (Public Contract Code 20112)
- 5. When two or more identical lowest or highest bids are received, the Governing Board may determine by lot which bid shall be accepted. (Public Contract Code 20117)
- 6. If the district requires that the bid include prices for items that may be added to or deducted from the scope of work in the contract, the bid solicitation shall specify which one of the following methods will be used to determine the lowest bid. In the absence of such a specification, only the method provided in Item #6a below shall be used. (Public Contract Code 20103.8)
 - a. The lowest bid shall be the lowest total of the bid prices on the base contract without consideration of the prices on the additive or deductive items.
 - b. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items that were specifically identified in the bid solicitation as being used for the purpose of determining the lowest bid price.
 - c. The lowest bid shall be the lowest total of the bid prices on the base contract and those additive or deductive items that, when taken in order from a specifically identified list of those items in the solicitation, and added to or subtracted from the base contract, are less than or equal to a funding amount publicly disclosed by the district before the first bid is opened.

The lowest bid shall be determined in a manner that prevents any information that would identify any of the bidders or proposed subcontractors or suppliers from being revealed to the district before the ranking of all bidders from lowest to highest has been determined. (Public Contract Code 20103.8)

- 7. In determining the lowest bid, the district shall consider only responsive bids that conform to bid specifications and are submitted by responsible bidders who have demonstrated trustworthiness, quality, fitness, capacity, and experience to satisfactorily perform the public works contract.
 - a. When a bid is determined to be nonresponsive, the Superintendent or designee shall notify the bidder and give the bidder an opportunity to respond to the determination.
 - b. When the lowest bidder is determined to be nonresponsible, the Superintendent or designee shall notify the bidder of the right to present evidence of the bidder's responsibility at a hearing before the Board.
- 8. After being opened, all submitted bids become public records pursuant to Government Code 7920.530 and shall be made available for public review pursuant to law, Board policy, and administrative regulation.

Prequalification Procedure

When required by law or the Board, the Superintendent or designee shall establish a uniform system for rating bidders on the basis of completed questionnaires and financial statements in order to determine the size of contracts on which each bidder is qualified to bid. For this purpose, the Superintendent or designee shall furnish prospective bidders a standardized prequalification questionnaire and financial record which, when completed, shall indicate a bidder's statement of financial ability and experience in performing public works. The bidder's information shall be verified under oath in the manner in which civil law pleadings are verified. The questionnaires and financial statements shall not be public records and shall not be open to public inspection. (Code of Civil Procedure 446; Public Contract Code 20111.5, 20111.6)

When any public project involves an expenditure of \$1,000,000 or more and is funded or reimbursed wholly or partly by the School Facilities Program funds or other future state school bond, the district shall prequalify prospective bidders either quarterly or annually. The prequalification shall be valid for one year and the following requirements shall apply: (Public Contract Code 2011.6)

1. Prospective bidders, including, but not limited to, prime, general engineering, and general building contractors and electrical, mechanical, and plumbing subcontractors, as defined in Public Contract Code 4113 or Business and Professions Code 7056 or 7057, as applicable, shall submit a standardized questionnaire and financial

statement 10 or more business days, as determined by the district, before the date fixed for the public opening of sealed bids.

2. Prospective bidders shall be prequalified by the district five or more business days, as determined by the district, before the date fixed for the public opening of sealed bids.

If the project includes electrical, mechanical, or plumbing components that will be performed by electrical, mechanical, or plumbing contractors, the Superintendent or designee shall make available to all bidders a list of prequalified general contractors and electrical, mechanical, and plumbing subcontractors five or more business days, as determined by the district, before the date fixed for the public opening of sealed bids. (Public Contract Code 20111.6)

For all other contracts requiring competitive bidding, the district may establish a procedure for prequalifying bidders on a quarterly basis and may authorize that prequalification be considered valid for up to one calendar year following the date of the initial prequalification. Prospective bidders for such contracts shall submit the questionnaire and financial statement at least five days before the date fixed for public opening of sealed bids and shall be prequalified by the district at least one day before the fixed bid-opening date. (Public Contract Code 20111.5)

Award of Contract

The district shall award each contract to the lowest responsible bidder, except in the following circumstances:

- 1. When the contract is for the procurement and/or maintenance of electronic data processing systems and supporting software, in which case the Board may contract with any one of the three lowest responsible bidders (Public Contract Code 20118.1)
- 2. When the contract is for any transportation service which involves an expenditure of more than \$10,000 and which will be made with any person or corporation other than a common carrier, municipally owned transit system, or a parent/guardian of a student who is to be transported, in which case the Board may contract with other than the lowest bidder (Education Code 39802)
- 3. When the contract is one for which the Board has established goals and requirements relating to participation of disabled veteran or small business enterprises in accordance with Public Contract Code 2000-2002, in which case the Board may contract with the lowest responsible bidder who submits a responsive bid and complies or makes a good faith effort to comply with the goals and requirements (Public Contract Code 2000-2002)
- 4. When procuring a lease-leaseback contract, in which case the Board shall award the contract based on objective criteria for determining the best combination of price and qualifications in accordance with Education Code 17400 and 17406
- 5. When procuring a design-build contract for a public works project in excess of \$1,000,000 in accordance with Education Code 17250.20, in which case the Board may award the contract to either the low bid or the best value to the district, taking into consideration, at a minimum, price, technical design and construction expertise, and life-cycle costs (Education Code 17250.20, 17250.25)
- 6. When procuring an alternative design-build contract for a public works project in excess of \$5,000,000 in accordance with Education Code 17250.62, in which case the Board may award the contract to either the low bid or the best value, taking into consideration, at a minimum design cost, general conditions, overhead, and profit as a component of the project price; technical design and construction expertise; and life-cycle costs (Education Code 17250.61, 17250.62)

Protests by Bidders

If the bidder believes that the award is not in compliance with law, Board policy, or the bid specification, the bidder may protest the award. A protest must be filed in writing with the Superintendent or designee within five working days after receipt of notification of the contract award and shall include all documents supporting or justifying the protest. A bidder's failure to file the protested documents in a timely manner shall constitute a waiver of the right to protest the award of the contract.

The Superintendent or designee shall review the documents submitted with the bidder's claims and render a decision

in writing within 30 working days. The Superintendent or designee may also convene a meeting with the bidder in order to attempt to resolve the problem.

The bidder may appeal the Superintendent or designee's decision to the Board. The Superintendent or designee shall provide notice to the bidder of the date and time for Board consideration of the protest at least three business days before the Board meeting. The Board's decision shall be final.

Limitation on Use of Sole Sourcing

In any contract for the construction, alteration, or repair of school facilities, the Superintendent or designee shall ensure that the bid specification: (Public Contract Code 3002, 3400)

- 1. Does not directly or indirectly limit bidding to any one specific concern
- 2. Does not call for a designated material, product, thing, or service by a specific brand or trade name, unless the specification is followed by the words "or equal," so that bidders may furnish any equal material, product, thing, or service

In any such case, the bid specification shall provide a time period, before and/or after the award of the contract, for the contractor to submit data substantiating the request for substituting the designated material, product, thing, or service. If no such time period is specified, the contractor may submit the data within 35 days after the award of the contract.

When the bid is for a roof project, a material, product, thing, or service is considered "equal" to that designated if it is equal in quality, durability, design, and appearance; will perform the intended function equally well; and conforms substantially to the detailed requirements in the bid specification. (Public Contract Code 3002)

However, the Superintendent or designee may designate a specific material, product, thing, or service by brand or trade name, also known as sole sourcing, if the Board has made a finding, described in the invitation for bids or request for proposals (RFP), that a particular material, product, thing, or service is designated for any of the following purposes: (Public Contract Code 3400)

- 1. To conduct a field test or experiment to determine its suitability for future use
- 2. To match others in use on a particular public improvement that has been completed or is in the course of completion
- 3. To obtain a necessary item that is only available from one source
- 4. To respond to the Board's declaration of an emergency, as long as the declaration has been approved by four-fifths of the Board when issuing the invitation for bid or RFP

Bids Not Required

Without advertising for bids and upon a determination that it is in the best interest of the district, the Board may "piggyback" by authorizing another public corporation or agency, by contract, lease, requisition, or purchase order, to lease data-processing equipment or to purchase materials, supplies, equipment, automotive vehicles, tractors, and other personal property for the district in the manner that the other public corporation or agency is authorized to make the leases or purchases from a vendor. Alternatively, if the public corporation or agency has an existing contract with a vendor for the lease or purchase of personal property, the district may authorize the lease or purchase of personal property directly from the vendor and make payments under the same terms that are available to the public corporation or agency under the contract. (Public Contract Code 20118)

Without advertising for bids, the Board may enter into an energy service contract and any related facility ground lease, when it determines that the terms of the contract and lease are in the best interest of the district and meet the cost effectiveness requirements specified in Government Code 4217.12. The Board's determination shall be made at a regularly scheduled public hearing of which notice is given to the public at least two weeks in advance and shall be

based on a cost and saving comparison finding specified in Government Code 4217.12. (Government Code 4217.12)

Supplementary textbooks, library books, educational films, audiovisual materials, test materials, workbooks, instructional computer software packages, or periodicals may be purchased in any amount without taking estimates or advertising for bids. (Public Contract Code 20118.3)

Perishable foodstuffs and seasonal commodities needed in the operations of cafeterias may be purchased through bid or on the open market. (Education Code 38083)

Bids shall not be required for day labor under circumstances specified in Public Contract Code 20114. Day labor shall include the use of maintenance personnel employed on a permanent or temporary basis. (Public Contract Code 20114)

In an emergency when any repairs, alterations, work, or improvement to any school facility is necessary to permit the continuance of existing school classes or to avoid danger to life or property, the Board may, by unanimous vote and with the approval of the County Superintendent of Schools, contract for labor and materials or supplies without advertising for or inviting bids or may authorize the use of day labor or force account for the emergency purpose. (Public Contract Code 1102, 20113)

The district may purchase any surplus property from the federal government or any of its agencies in any quantity needed for the operation of its schools without taking estimates or advertising for bids. (Education Code 17602)

8. Policy 3312: Contracts

Original Adopted Date: 02/27/2008

The Governing Board recognizes its responsibility to enter into contracts on behalf of the district for the acquisition of equipment, supplies, services, and other resources necessary for the achievement of district goals. In exercising this authority to enter into a contract, the Board shall ensure that the district's interest is protected, that the terms of the contract conform to applicable legal standards, including the bidding requirements in Public Contract Code 20111.

In addition, 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 Board may, by a majority vote, delegate to the Superintendent or designee the authority to enter into contracts on behalf of the district. To be valid or to constitute an enforceable obligation against the district, all such contracts must be approved and/or ratified by the Board.

Every contract entered into on behalf of the district shall be made available for public inspection, except when the law prohibits disclosure. No contract shall prohibit a district employee from disparaging the goods or services of any contracting party.

Contracts for Non-nutritious Foods or Beverages

The district shall not enter into or renew a contract for the sale of foods or beverages that do not meet applicable nutritional standards specified in Education Code 49431-49431.7, 5 CCR 15500-15501 or 15575-15578, or 7 CFR 210.11 or 220.12, unless the contract specifies that such sale will occur off campus or outside the time restriction specified in the applicable law.

Before the district enters into or renews a contract that grants exclusive or nonexclusive advertising or sale of carbonated beverages, non-nutritious beverages, or non-nutritious foods as defined in law, the Board shall ensure that the district has sufficient internal controls in place to protect the integrity of public funds and to ensure that funds raised as a result of the contract benefit public education. (Education Code 35182.5)

The Superintendent or designee shall develop the district's internal control procedures to protect the integrity of public funds. Such internal controls may include, but not be limited to, the following:

- Procedures that produce accurate and reliable financial statements and, at the same time, safeguard the assets, financial resources, and integrity of every employee responsible for handling money or property. Control systems shall be systematically evaluated and revised to keep pace with the changing responsibilities of management.
- 2. Procedures to ensure that district personnel do not handle cash or product at the school site. The contract shall specify that the vendor stock the machines and shall provide cash accounting, along with a check, for district proceeds directly to the control office.

To ensure that funds raised by the contract benefit district schools and students:

- 1. The Superintendent or designee may invite parents/guardians, students, staff, and interested community members to make recommendations regarding the contract, including recommendations as to how the funds will be spent in a manner that benefits public education.
- 2. Prior to ratifying the contract, the Board shall designate the specific programs and activities that will be funded by the proceeds of the contract and consider how the contract reflects the district's vision and goals.

- 3. The contract shall specify that the contractor report, on a quarterly basis, to the Superintendent or designee the number of food items or beverages sold within the district and the amount of money raised by the sales. The Superintendent or designee shall report these amounts to the Board on a regular basis.
- 4. The Superintendent or designee shall ensure that the contract does not limit the ability of student and parent organizations to plan and operate fundraising activities.

Any contract for the sale or advertisement of non-nutritious foods or carbonated or non-nutritious beverages shall be entered into on a competitive bid basis pursuant to Public Contract Code 20111 or through the issuance of a Request for Proposal. (Education Code 35182.5)

OPTION 1: (Annual public hearing to review and discuss existing and potential contracts)

The Board shall hold an annual public hearing to review and discuss all existing and potential contracts for the sale of foods and beverages on campus, including those sold as full meals or through competitive sales, fundraisers, or vending machines. The Board shall hold a public meeting for any contract not discussed at the annual public hearing. (Education Code 35182.5)

OPTION 1 ENDS HERE

OPTION 2: (Public hearing for the making or renewal of each contract)

The Board shall not enter into or renew any contract that grants exclusive or nonexclusive advertising or sale of carbonated beverages, non-nutritious beverages, on non-nutritious foods until parents/guardians, students, and members of the public have had an opportunity to comment on the contract at a public hearing held during a regularly scheduled Board meeting. The Board shall clearly, and in a manner recognizable to the general public, identify in the agenda the contract to be discussed at the meeting. (Education Code 35182.5)

OPTION 2 ENDS HERE

The public hearing shall include, but not be limited to, a discussion of the nutritional value of foods and beverages sold within the district; the availability of fresh fruit, vegetables, and grains in school meals and snacks, including locally grown and organic produce; the amount of fat, sugar, and additives in the foods and beverages discussed; and barriers to student participation in school breakfast and lunch programs. (Education Code 35182.5)

The contract shall be accessible to the public and may not include a confidentiality clause that would prevent the district or a district school from making any part of the contract public. (Education Code 35182.5)

Contracts for Electronic Products or Services

The Board shall not enter into a contract for electronic products or services that requires the dissemination of advertising to students, unless the Board: (Education Code 35182.5)

- 1. Enters into the contract at a noticed, public hearing of the Board.
- 2. Makes a finding that the electronic product or service is or would be an integral component of the education of students.
- 3. Makes a finding that the district cannot afford to provide the electronic product or service unless it contracts to permit dissemination of advertising to students.
- 4. As part of the district's normal, ongoing communication to parents/guardians, provides written notice that the advertising will be used in the classroom or other learning center.
- 5. Offers parents/guardians the opportunity to request in writing that their child not be exposed to the program that contains the advertising. A request shall be honored for the school year in which it is submitted, or longer if specified, but may be withdrawn by the parents/guardians at any time.

Contracts for Digital Storage and Maintenance of Student Records

The district may enter into or renew a contract with a third party for the purpose of providing services, including cloud-based services, for the digital storage, management, and retrieval of student records and/or to provide digital educational software that authorizes a third-party provider of digital educational software to access, store, and use student records. For these purposes, student records include any information maintained by the district that is directly related to a student and any information acquired directly from the student through the use of instructional software or applications assigned to the student by a teacher or other district employee, and do not include deidentified information. (Education Code 49073.1)

Any such contract shall contain all of the following: (Education Code 49073.1)

- 1. A statement that student records continue to be the property of and under the control of the district
- 2. If applicable, a description of the means by which students may retain possession and control of their own student-generated content, as defined in Education Code 49073.1, including options by which a student may transfer student-generated content to a personal account
- 3. A prohibition against the third party using any information in the student record for any purpose other than those required or specifically permitted by the contract
- 4. A description of the procedures by which a parent/guardian or a student age 18 years or older may review personally identifiable information in the student's records and correct erroneous information
- 5. A description of the actions the third party will take, including the designation and training of responsible individuals, to ensure the security and confidentiality of student records
- 6. A description of the procedures for notifying the affected parent/guardian, or the affected student if age 18 years or older, in the event of an unauthorized disclosure of the student's records
- 7. A certification that a student's records shall not be retained or available to the third party upon completion of the terms of the contract and a description of how that certification will be enforced, except that these requirements shall not apply to student-generated content if the student chooses to establish or maintain an account with the third party for the purpose of storing that content
- 8. A description of how the district and the third party will jointly ensure compliance with the federal Family Educational Rights and Privacy Act, 20 USC 1232g
- 9. A prohibition against the third party using personally identifiable information in student records to engage in targeted advertising

Contracts for Personal Services

In order to achieve cost savings, the district may enter into or renew a contract for any personal service that is currently or customarily performed by classified employees, if the contract does not displace school district employees and meets other conditions specified in Education Code 45103.1. To enter into or renew such a contract, the Board shall ensure that the district meets the numerous conditions specified in Education Code 45103.1.

In addition, the district may enter into or renew any contract for personal service without meeting the conditions described above, if any of the following conditions exists: (Education Code 45103.1)

- 1. The contract is for new district functions and the Legislature has specifically mandated or authorized the performance of the work by independent contractors
- 2. The services contracted are not available within the district, cannot be performed satisfactorily by district employees, or are of such a highly specialized or technical nature that the necessary expert knowledge, experience, and ability are not available through the district
- 3. The services are incidental to a contract for the purchase or lease of real or personal property, including, but not be limited to, agreements to service or maintain office equipment or computers that are leased or rented

- 4. The district's policy, administrative, or legal goals and purposes cannot be accomplished through the utilization of persons selected pursuant to the regular or ordinary district hiring process
- 5. The nature of the work is such that the criteria for emergency appointments, as defined in Education Code 45103.1, apply
- 6. The contractor will provide equipment, materials, facilities, or support services that could not feasibly be provided by the district in the location where the services are to be performed
- 7. The services are of such an urgent, temporary, or occasional nature that the delay that would result from using the district's regular or ordinary hiring process would frustrate their very purpose

9. Policy 3460: Financial Reports And Accountability

Original Adopted Date: 02/27/2008 | Last Revised Date: 04/19/2023

The Governing Board is committed to ensuring public accountability and the fiscal health of the district. The Board shall adopt sound fiscal management policies and practices, oversee the district's financial condition, and continually evaluate whether the district's budget and financial operations support the district's goals for student achievement.

The Superintendent or designee shall ensure that district financial reports are prepared in accordance with law and in conformity with generally accepted accounting principles and financial reporting standards stipulated by the Governmental Accounting Standards Board and the California Department of Education (CDE). The Superintendent or designee shall establish a system of ongoing internal controls to ensure the reliability of financial reporting.

When required by law or as directed by the Board, the Superintendent or designee shall submit to the Board reports of the district's financial status, including, but not limited to, any report specified in this Board policy or accompanying administrative regulation. When submission of any such report to a local, state, and/or federal agency requires prior Board approval, the Superintendent or designee shall provide the report to the Board in sufficient time to enable the Board to carefully review the report without breaking any applicable submission deadline.

The Board shall regularly assess the district's financial position and communicate the results to the public, and shall use financial reports to determine the actions and budget amendments, if any, that are needed to ensure the district's financial stability. If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall take action to resolve these conditions without delay. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to provide the district with needed advice or fiscal management or training.

If the district is facing fiscal insolvency, the Board may consider applying to the state for an emergency apportionment that exceeds 200 percent of the district's recommended reserve. Before applying for such emergency apportionment, the Board shall discuss, at a regular or special meeting, the need for an emergency apportionment and receive testimony regarding the apportionment from parents/guardians, the exclusive representatives of employees of the district, and other members of the community. (Education Code 41326)

Unaudited Actual Receipts and Expenditures

On or before September 15, the Board shall approve and file with the County Superintendent a statement of the district's unaudited actual receipts and expenditures for the preceding fiscal year. The Superintendent or designee shall prepare this statement using the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SPI). (Education Code 42100)

Gann Appropriations Limit Resolution

On or before September 15, the Board shall, at a regular or special meeting, adopt a resolution identifying, pursuant to Government Code 7900-7914, the district's estimated appropriations limit for the current fiscal year and the actual appropriations limit for the preceding fiscal year. Documentation used to identify these limits shall be made available to the public on the day of the Board meeting. (Education Code 42132; Government Code 7910)

Interim Reports/Certification of Ability to Meet Fiscal Obligations

Each fiscal year, the Superintendent or designee shall submit two interim reports to the Board. The first report shall cover the district's financial and budgetary status for the period ending October 31 and the second report shall cover the period ending January 31. These reports and supporting data shall be made available by the district for public review. (Education Code 42130)

Within 45 days after the close of the period reported, the Board shall approve the interim report and, on the basis of the interim report and any additional financial information known by the Board, shall certify in writing whether the

district will be able to meet its fiscal obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. The certification shall be classified as one of the following: (Education Code 42130, 42131)

- 1. "Positive certification" indicating that the district will meet its financial obligations for the current fiscal year and two subsequent fiscal years
- 2. "Qualified certification" indicating that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years
- 3. "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

The Superintendent or designee shall submit a copy of each interim report and certification to the County Superintendent using the state's SACS software, as prescribed by the SPI. (Education Code 42130, 42131)

If the district's certification is subsequently changed by the County Superintendent from a positive to a qualified or negative certification, or from a qualified to a negative certification, the Board may appeal the decision to the SPI within five days of receiving the notice of change. (Education Code 42131)

Whenever the district receives a qualified or negative certification from the Board or the County Superintendent, the Superintendent or designee shall cooperate in the implementation of any remedial actions taken or prescribed by the County Superintendent. (Education Code 42131)

If the second interim report is accompanied by a qualified or negative certification, the Board shall, no later than June 1, provide to the County Superintendent, the State Controller, and the SPI a financial statement as of April 30 ("third interim report") that projects the district's fund and cash balances through June 30. (Education Code 42131)

If at any time during the fiscal year, the County Superintendent concludes that the district's budget does not comply with the standards and criteria for financial stability and conducts a comprehensive review of the district's financial and budgetary conditions, the Board shall review any report of the County Superintendent's findings and recommendations at a public Board meeting. Within 15 days of receiving the report, the district shall notify the County Superintendent and the SPI of the Board's proposed actions on the recommendation. (Education Code 42637)

Audit Report

By April 1 of each year, the Board shall provide for an annual audit of the district's books and accounts. (Education Code 41020)

To conduct the audit, the Board shall select a certified public accountant or public accountant licensed by the State Board of Accountancy from among those deemed qualified by the State Controller. (Education Code 41020, 41020.5)

Except when, as determined by the Education Audits Appeal Panel, no otherwise eligible auditor is available, a public accounting firm whose lead or coordinating audit partner having primary responsibility for the audit or whose audit partner responsible for reviewing the audit has performed audit services for the district in each of the six previous fiscal years shall not be selected to perform a district audit. (Education Code 41020)

No later than December 15, the report of the audit for the preceding fiscal year shall be filed with the County Superintendent, CDE, and the State Controller. (Education Code 41020)

Prior to December 15 whenever possible, but in no case later than January 31, the Board shall review, at an open

meeting, the annual district audit for the prior year, any audit exceptions identified in that audit, the recommendations or findings of any management letter issued by the auditor, and any description of correction or plans to correct any exceptions or any issue raised in a management letter. (Education Code 41020.3)

The Board shall have an opportunity at the meeting to ask questions of the auditor and request further information about the audit findings.

Audit Committee

The Board may appoint an audit committee composed of staff knowledgeable about fiscal matters, other staff, and representatives of the community.

The committee shall serve in an advisory capacity and may:

- 1. Make recommendations regarding the selection of the external independent auditor in accordance with Education Code 41020 and 41020.5
- 2. Review the plan for the audit process with the independent auditor to determine the adequacy of the nature, scope, and timetable of the audit
- 3. Review the results of the audit and participate with the independent auditor and management in preparing final recommendations and responses
- 4. Participate with the independent auditor in presenting the audit report to the Board
- 5. Review Board policies and administrative regulations to recommend any revisions needed to ensure effective financial reporting
- 6. Provide input on the effectiveness of the independent auditor
- 7. Periodically report to the Board regarding the status of previous audit recommendations for improving the accounting and internal control systems

10. Regulation 3541: Transportation Routes And Services

Original Adopted Date: 04/23/2008 | Last Revised Date: 04/22/2009

The Superintendent or designee shall design transportation routes and stops within district boundaries that promote student safety, maximum efficiency in the use of buses, and decreased traffic in and around the schools.

Students shall be eligible for transportation service to and from school if the distance between their school-established bus stop and the school is beyond the minimum listed below:

1. For elementary school students:

Grades Full Day K-63: onethree-fourths mile Grades 4-8: one mile

2. For students attending a three-year junior high school:

Grades 7-89: twoone miles

3. For students attending a four-year high school:

Grades 9-12: two miles

The Superintendent or designee may authorize transportation below these limits when safety problems or hazards exist.

The Superintendent or designee shall communicate in writing to parents/guardians regarding bus routes, schedules, and stops. He/she may also arrange for local media to publish such information.

With the Governing Board's authorization, transportation services may be provided or arranged by the district for:

- 1. Students traveling to and from school during the regular school day (Education Code 39800)
- 2. Field trips and excursions (Education Code 35330)
- 3. School activities, expositions or fairs, or other activities determined to be for the benefit of students (Education Code 39860)
- 4. District employees, parents/guardians, and adult volunteers traveling to and from educational activities authorized by the district (Education Code 39837.5)
- 5. Preschool or nursery school students (Education Code 39800)
- 6. Students traveling to full-time occupational classes provided by a regional occupational center or program (Education Code 39807.5, 41850)
- 7. Students traveling to and from their places of employment during the summer in connection with a summer employment program for youth (Education Code 39837)
- 8. Matriculated or enrolled adults traveling to and from school, or adults for educational purposes other than to and from school (Education Code 39801.5)
- 9. Private school students, upon the same terms, in the same manner, and on the same routes provided for district students (Education Code 39808)
- 10. Nonschool purposes as allowed by law, such as:
 - a. Community recreation (Education Code 39835)

- b. Public transportation (Education Code 39841)
- c. Transportation of government employees to and from their places of employment (Education Code 39840)

Students who attend school outside of their school attendance area or district boundaries may be eligible for transportation services in accordance with district policy.

The district shall provide home-to-school transportation and additional transportation services as needed for students with disabilities as specified in their individualized education program or Section 504 plan. (Education Code 41850; 20 USC 1400-1482; 34 CFR 104.4, 300.17, 300.34)

The Superintendent or designee shall provide transportation to homeless students in accordance with law, Board policy, and administrative regulation. When the student resides outside of district boundaries, the Superintendent or designee shall consult with the superintendent of the district of residence to apportion the responsibility and costs of transportation. (42 USC 11432)

The Superintendent or designee shall collaborate with the local child welfare agency to determine the provision, arrangement, and funding of transportation to enable foster youth to attend their school of origin when it is in the student's best interest to do so. (20 USC 6312)

11. Policy 3551: Food Service Operations/Cafeteria Fund

Original Adopted Date: 02/27/2008 | Last Revised Date: 10/19/2022

The Governing Board intends that school food services shall be a self-supporting, nonprofit program. To ensure program quality and cost effectiveness, the Superintendent or designee shall centralize and direct the purchasing of foods and supplies, the planning of menus, and the auditing of all food service accounts for the district.

The Superintendent or designee shall ensure that food service director(s) possess the qualifications required by 7 CFR 210.30 and California Department of Education (CDE) standards.

At least once each year, food service administrators, other appropriate personnel who conduct or oversee administrative procedures, and other food service personnel shall receive training provided by CDE. (42 USC 1776)

Meal Sales

Any student who requests a meal shall be served a nutritionally adequate breakfast and lunch free of charge, each school day. (Education Code 49501.5)

As permitted by law, additional or second meals, adult meals, and other nonprogram foods, such as smart snack compliant food and beverages sold in vending machines, may be sold to students. (Education Code 38082, 49501.5)

Meals may be sold to district employees, Board members, and employees or members of the fund or association maintaining the cafeteria. (Education Code 38082)

In addition, meals may be sold to nonstudents, including parents/guardians, volunteers, students' siblings, or other individuals, who are authorized by the Superintendent or designee to be on campus. Any meals served to nonstudents shall not be subsidized by federal or state reimbursements, food service revenues, or U.S. Department of Agriculture (USDA) foods.

Meal prices, as recommended by the Superintendent or designee and approved by the Board, shall be based on the costs of providing food services and consistent with Education Code 38084 and 42 USC 1760.

The Superintendent or designee shall establish strategies and procedures for the collection of meal payments. Such procedures shall conform with 2 CFR 200.426 and any applicable CDE guidance. The Superintendent or designee shall clearly communicate these procedures to students and parents/guardians, and shall make this policy and the accompanying administrative regulation available to the public pursuant to Education Code 49557.5.

Cafeteria Fund and Account

The Superintendent or designee shall establish a cafeteria fund independent of the district's general fund.

The Superintendent or designee shall ensure that state and federal funds provided through school meal programs are allocated only for purposes related to the operation or improvement of food services and for reasonable and necessary indirect program costs as allowed by law.

OPTION 1: (Food service employees paid from general fund)

The wages, salaries, and benefits of food service employees shall be paid from the district's general fund. At any time, the Board may order reimbursement from the district's cafeteria fund for these payments in amounts prescribed by the Board and not exceeding the costs actually incurred. (Education Code 38103)

OPTION 1 ENDS HERE

OPTION 2: (Food service employees paid from cafeteria fund)

The wages, salaries, and benefits of food service employees shall be paid from the cafeteria fund. (Education Code 38103)

OPTION 2 ENDS HERE

Contracts with Outside Services

With Board approval, the district may enter into a contract for food service consulting services or management services in one or more district schools. (Education Code 45103.5; 42 USC 1758; 7 CFR 210.16)

Procurement of Foods, Equipment and Supplies

To the maximum extent practicable, foods purchased for use in school meals by the district or by any entity purchasing food on its behalf shall be domestic commodities or products. Domestic commodity or product means an agricultural commodity that is produced in the United States and a food product that is processed in the United States substantially using agricultural commodities that are produced in the United States. (42 USC 1760; 7 CFR 210.21)

When soliciting for bids and contracts for the purchase of an agricultural food product, the district shall specify in the solicitation that only the purchase of agricultural food products grown, packed, or processed domestically is authorized, unless a specific exception applies. A nondomestic food product may be purchased for use in the district's food service program only as a last resort when the product is not produced or manufactured in the United States in sufficient and reasonably available quantities of a satisfactory quality, the quality of the domestic product is inferior to the quality of the nondomestic product, or the bid or price of the nondomestic product is more than 25 percent lower than the bid or price of the domestic product. In such cases, the Superintendent or designee shall retain documentation justifying the use of the exception for three years from the date of purchase. (Food and Agriculture Code 58596.3)

Furthermore, the district shall accept a bid or price for an agricultural food product grown in California before accepting a bid or price for a domestic agricultural food product that is grown outside the state, if the quality of the California-grown product is comparable and the bid or price does not exceed the lowest bid or price for domestic product produced outside the state. (Food and Agriculture Code 58595)

Bid solicitations and awards for purchases of equipment, materials, or supplies in support of the district's child nutrition program, or for contracts awarded pursuant to Public Contract Code 2000, shall be consistent with the federal procurement standards in 2 CFR 200.318-200.326. Awards shall be let to the most responsive and responsible party. Price shall be the primary consideration, but not the only determining factor, in making such an award. (Public Contract Code 20111)

Program Monitoring and Evaluation

The Superintendent or designee shall present to the Board, at least annually, financial reports regarding revenues and expenditures related to the food service program.

The Superintendent or designee shall provide all necessary documentation required for the Administrative Review conducted by CDE to ensure compliance of the district's food service program with federal requirements.

Regulation 3551: Food Service Operations/Cafeteria Fund

Original Adopted Date: 02/27/2008 | Last Revised Date: 10/19/2022

Payments for Meals

The Superintendent or designee shall maintain a system for accurately recording payments received and tracking meals provided to each student.

At the beginning of the school year, the Superintendent or designee shall communicate the district's meal payment policies through multiple methods, including, but not limited to:

- 1. Explaining the meal charge policy within registration materials provided to parents/guardians at the start of the school year
- 2. Including the policy in print versions of student handbooks, if provided to parents/guardians annually
- 3. Providing the policy whenever parents/guardians are notified regarding the application process for free and reduced-price meals, such as in the distribution of eligibility forms at the start of the school year
- 4. Posting the policy on the district's website

Reimbursement Claims

The Superintendent or designee shall maintain records of the number of meals served each day by school site and by category of free and reduced-price meals. The Superintendent or designee shall submit reimbursement claims for school meals to the California Department of Education (CDE) using the online Child Nutrition Information and Payment System.

Donation of Leftover Food

The District shall take steps to minimize food waste and reduce food insecurity in district schools. (Health and Safety Code 114079)

The Superintendent or designee shall arrange to recover the maximum amount of edible food that would otherwise be disposed for donation to a local food recovery organization. (14 CCR 18991.3)

The district may also provide sharing tables where students and staff may return appropriate unused cafeteria food items to be made available to students during the course of a regular school meal time. If food on the sharing tables is not taken by a student, the school cafeteria may donate the food to a food bank or any other nonprofit charitable organization. (Health and Safety Code 114079)

Food that may be donated includes prepackaged, nonpotentially hazardous food with the packaging still intact and in good condition, whole uncut produce that complies with Health and Safety Code 113992, unopened bags of sliced fruit, unopened containers of milk that are immediately stored in a cooling bin maintained at 41 degrees Fahrenheit or below, and perishable prepackaged food if it is placed in a proper temperature-controlled environment. The preparation, safety, and donation of food shall be consistent with Health and Safety Code 113980. (Health and Safety Code 114079)

The Superintendent or designee shall maintain records related to edible food recovery including a list of each food recovery service or organization that collects or receives the district's edible food, contact information for the service or organization, the types of food, frequency, and quantity that will be collected or hauled by the district, and a copy of contracts or written agreements between the district and food recovery services or organizations. (14 CCR 18991.4)

Cafeteria Fund and Account

All proceeds from food sales and other services offered by the cafeteria shall be deposited in the cafeteria fund as provided by law. (Education Code 38090, 38093)

The cafeteria fund shall be used only for those expenditures authorized by the Governing Board as necessary for the operation of school cafeterias in accordance with Education Code 38100-38103, 2 CFR Part 200 Appendix VII, and the California School Accounting Manual.

The district may use cafeteria funds to supplement the provision of a nutritionally adequate breakfast and/or lunch to district students when permitted by law.

Any charges to, or transfers from, a food service program shall be dated and accompanied by a written explanation of the purpose of and basis for the expenditure. (Education Code 38101)

Indirect costs charged to the food service program shall be based on either the district's prior year indirect cost rate as approved by CDE or the statewide average approved indirect cost rate for the second prior fiscal year, whichever is less. (Education Code 38101)

Net cash resources in the nonprofit school food service shall not exceed six months' average expenditures. (7 CFR 210.14, 220.7)

U.S. Department of Agriculture Foods

The district shall provide facilities for the storage and control of foods received through the U.S. Department of Agriculture (USDA) that protect against theft, spoilage, damage, or other loss. Such storage facilities shall maintain donated foods in sanitary conditions, at the proper temperature and humidity, and with adequate air circulation. The district shall comply with all federal, state, or local requirements related to food safety and health and procedures for responding to a food recall, as applicable, and shall obtain all required health inspections. (7 CFR 250.14)

The Superintendent or designee shall maintain inventories of USDA foods in accordance with 7 CFR 250.59 and CDE procedures, and shall ensure that foods are used before their expiration dates.

USDA donated foods shall be used in school lunches as far as practicable. USDA foods also may be used in other nonprofit food service activities, including, but not limited to, school breakfasts or other meals, a la carte foods sold to students, meals served to adults directly involved in the operation and administration of the food service and to other school staff, and training in nutrition, health, food service, or general home economics instruction for students, provided that any revenues from such activities accrue to the district's nonprofit food service account. (7 CFR 250.59)

Contracts with Outside Services

The term of any contract for food service management or consulting services shall not exceed one year. Any renewal of the contract or further requests for proposals to provide such services shall be considered on a year-to-year basis. (Education Code 45103.5; 7 CFR 210.16)

Any contract for management of the food service operation shall be approved by CDE and comply with the conditions in Education Code 49554 and 7 CFR 210.16 as applicable. The district shall retain control of the quality, extent, and general nature of its food services. (Education Code 49554; 42 USC 1758; 7 CFR 210.16)

Any contract for consulting services shall not result in the supervision of food service classified staff by the management consultant, nor shall it result in the elimination of any food service classified staff or position or have any adverse effect on the wages, benefits, or other terms and conditions of employment of classified food service staff or positions. All persons providing consulting services shall be subject to applicable employment conditions related to health and safety as listed in Education Code 45103.5. (Education Code 45103.5)

12. Policy 4151/4251/4351 Employee Compensation

Original Adopted Date: 02/27/2008

In order to recruit and retain employees committed to the district's goals for student learning, the Governing Board recognizes the importance of offering a competitive compensation package which includes salaries and health and welfare benefits.

The Board shall adopt separate salary schedules for certificated, classified, and supervisory and administrative personnel. These schedules shall comply with law and collective bargaining agreements and shall be printed and made available for review at the district office. (Education Code 45022, 45023, 45160, 45162, 45268)

Each certificated employee, except an employee in an administrative or supervisory position, shall be classified on the salary schedule on the basis of uniform allowance for education level and years of experience, unless the Board and employee organization negotiate and mutually agree to a salary schedule based on different criteria. Certificated employees shall not be placed in different classifications on the schedule, nor paid different salaries, solely on the basis of the grade levels at which they teach. (Education Code 45028)

Salary schedules for staff who are not a part of a bargaining unit shall be determined by the Board at the recommendation of the Superintendent or designee.

The Board shall determine the frequency and schedule of salary payments, including whether payments for employees who work less than 12 months per year will be made over the course of the school year or in equal installments over the calendar year. However, if the district participates in the Classified School Employee Summer Assistance Program, eligible classified employees may elect to have up to 10 percent of the employee's monthly salary withheld and paid out during the summer recess in either one or two payments. (Education Code 45038, 45039, 45048, 45165, 45500)

In extraordinary circumstances or emergency situations, the Board may determine to continue to compensate employees during periods of extended closure or disruption of normal district operations when permitted by law and consistent with collective bargaining agreements and memoranda of understanding.

The Superintendent or designee shall post a notice explaining the Fair Labor Standards Act's wage and hour provisions in a conspicuous place at each work site. (29 CFR 516.4)

Overtime Compensation

District employees shall be paid an overtime rate of not less than one and one-half times their regular rate of pay for any hours worked in excess of eight hours in one day and/or 40 hours in one work week, or twice their regular rate of pay for any hours worked in excess of 12 hours in one day or eight hours on the seventh consecutive day of work. However, teachers, school administrators, and other employees in positions established by the Board as executive, administrative, or professional shall be exempt from overtime rules. (Education Code 45128, 45130; 29 USC 213; 29 CFR 541.0-541.710, 553.27, 553.32)

When authorized in a collective bargaining agreement or other agreement between the district and employees, an employee may take compensatory time off in lieu of overtime compensation, provided the employee has not accrued compensatory time in excess of the limits specified in 29 USC 207. An employee who has requested the use of compensatory time shall be allowed to use such time within 12 calendar months after making the request if the use of the compensatory time does not unduly disrupt district operations. (Education Code 45129; 29 USC 207; 29 CFR 553.20-553.25)

For each nonexempt employee, the Superintendent or designee shall maintain records on the employee's wages, hours, and other information specified in 29 CFR 516.5-516.6.

Status: DRAFT

Wage Overpayment

If the district determines an employee has been overpaid, the district shall notify the employee in writing of the overpayment, afford the employee an opportunity to respond before commencing any recoupment actions, and inform the employee of the employee's rights to dispute the existence or amount of the claimed overpayment. If the employee agrees there was an overpayment in the claimed amount, reimbursement shall be made to the district through one of the methods described in Education Code 44042.5 as mutually agreed upon by the employee and the district. (Education Code 44042.5)

If a mutual agreement on a method of reimbursement is not reached, within 30 days of the employee verifying the overpayment amount, the district shall recoup the overpayment through payroll deductions in accordance with Education Code 44042.5.

If the employee does not respond or disputes the existence or amount of the district's claimed overpayment, the district shall, with board approval, initiate a legal action to recover the overpayment. (Education Code 44042.5)

If the employee separates from the district before the overpayment is fully repaid, the district shall withhold the remaining balance due from any money owed to the employee upon separation, provided that the state minimum wage is still paid to the employee as required by Education Code 44042.5. The Superintendent or designee may consult with legal counsel to calculate the amount to withhold.

If an outstanding overpayment balance still remains, the district shall, with Board approval, exercise any legal means to recover the remaining amount owed by the employee. (Education Code 44042.5)

Legal action to recover any overpayment under this policy shall be initiated within three years from the date of the overpayment, which for leave credits is the date that the employee receives compensation in exchange for leave erroneously credited to the employee. (Education Code 44042.5)

13. Regulation 4217.3: Layoff/Rehire

Original Adopted Date: 02/27/2008

Classified employees shall be subject to layoff for lack of work or lack of funds. (Education Code 45114, 45308)

A classified employee shall not be laid off if a short-term employee is retained to render a service that the classified employee is qualified to render. (Education Code 45117)

Order of Layoff Within a Classification/Determination of Seniority

Within each class, the order of layoff shall be determined by length of service. (Education Code 45114, 45308)

OPTION 1: (For districts with average daily attendance (ADA) under 250,000 that do not have an agreement with the exclusive representative of classified employees to determine length of service as employee's date of hire)

Length of service means all hours in paid status, whether during the school year, a holiday, recess, or during any period that school is in session or closed. However, length of service shall not include hours compensated solely on an overtime basis, as provided for Education Code 45128, and shall not include hours for any service performed prior to entering into probationary or permanent status except for service in a restricted position pursuant to Education Code 45105. (Education Code 45308)

The employee who has been employed the shortest time in the class, plus higher classes, shall be laid off first. (Education Code 45308)

For an employee who is a member of the Military Reserve or the National Guard, length of service credit shall be granted for military leave of absence, including voluntary or involuntary active duty during a period of national emergency or war. (Education Code 45297, 45308)

Length of service credit may be granted for time spent on unpaid illness or maternity leave, unpaid family care leave, or unpaid industrial accident leave. Length of service credit shall not be granted for other types of unpaid leaves. (Education Code 45308)

OPTION 1 ENDS HERE

OPTION 2: (For districts with ADA under 250,000 that have an agreement with the exclusive representative of classified employees to determine length of service as employee's date of hire, and for districts with ADA over 250,000)

Length of service shall be determined by the date of hire. The employee who has been employed the shortest time in the class, plus higher classes, by the district shall be laid off first. (Education Code 45308)

OPTION 2 ENDS HERE

For an employee in a "restricted position" under Education Code 45105 or 45259, the original date of employment in the restricted position shall be used to determine the length of service, provided the employee has completed six months of satisfactory service and has successfully passed the qualifying examination required for service in the class. (Education Code 45105)

Notice of Layoff and Hearing Rights

Whenever a permanent classified employee is to be laid off for lack of work or lack of funds, the Superintendent or designee shall, no later than March 15 and before the employee is given formal notice by the Governing Board, give to the employee written notice of the recommendation, the reasons that the employee's services will not be required for the ensuing year, any displacement rights, reemployment rights, and the employee's right to a hearing. The district shall adhere to the notice, hearing, and layoff procedures in Education Code 45117, Government Code 11503 and 11505, and other applicable provisions of law. (Education Code 45117)

An employee who is so notified may request a hearing to determine if there is cause for not reemploying the

Status: DRAFT

employee for the ensuing year. The request shall be in writing and shall be delivered to the person who sent notice to the employee, on or before March 15 but not less than seven days after the date the notice is served on the employee. Failure of an employee to request a hearing on or before the date specified shall constitute a waiver of the employee's right to a hearing. (Education Code 45117)

The Superintendent or designee shall serve an employee who timely requests a hearing with District Statement of Reduction in Force documents. The employee has five calendar days from service of the documents to timely file a notice of participation with the district. The parties are entitled to discovery, if requested within 15 days of service. (Education Code 45117)

If a hearing is requested by a permanent classified employee, the proceeding shall be conducted and a decision made by an administrative law judge in accordance with Government Code 11500-11529. At the hearing, the employee may be represented by an attorney or by a nonattorney representative of the employee organization designated as the exclusive representative for classified employees. The Board shall make a final decision regarding the sufficiency of the cause and disposition of the layoff upon receipt of the administrative law judge's proposed decision. None of the findings, recommendations, or determinations in the proposed decision prepared by the administrative law judge shall be binding on the Board. (Education Code 45117)

Following the Board's decision, the Superintendent or designee shall give final notice of termination to the affected employee(s) before May 15 unless a continuance was granted after a request for hearing was made, in which case such date may be extended by the number of days of the continuance. (Education Code 45117)

If during the time between five days after the enactment of an annual Budget Act and August 15 of the fiscal year to which the Budget Act applies, the Board determines that the district's local control funding formula apportionment per unit of ADA for that fiscal year has not increased by at least two percent, and that it is therefore necessary to decrease the number of classified employees due to lack of work or lack of funds, the Board may issue a District Statement of Reduction in Force to those employees in accordance with a schedule of notice and hearing adopted by the Board, and layoff proceedings shall be carried out as required by law. (Education Code 45117)

When classified positions are eliminated as a result of the expiration of a specifically funded program, the district shall give written notice to the affected employee(s) not less than 60 days prior to the effective date of the layoff informing the employee(s) of the layoff date, any displacement rights, and employment rights. (Education Code 45117)

The district is not required to provide a layoff notice to any person hired as a short-term employee for a period not exceeding 60 days whose service may not be extended or renewed. (Education Code 45117)

Additionally, the district may release probationary classified employees without notice or hearing for reasons other than lack of work or lack of funds. (Education Code 45117)

Reemployment

Classified employees laid off because of lack of work or lack of funds shall be eligible for reemployment for a period of 39 months and shall be reemployed in preference to new applicants. Reemployment shall be in order of seniority. Persons so laid off also have the right to apply and establish their qualification for vacant promotional positions within the district during the 39-month period. (Education Code 45114, 45298, 45308)

When a vacancy occurs, the district shall give the employee with the most seniority an opportunity to accept or reject the position, by first calling the employee at the employee's last known telephone number to notify the employee of the vacancy and then sending written notice by certified and standard mail to the employee's last known address. The employee shall advise the district of the decision by any means no later than 10 calendar days from the date the notice was sent. If the employee accepts, the employee shall report to work no later than two calendar weeks from the vacancy notification date or on a later date specified by the district.

In order to be reemployed, the employee must be capable of performing the essential duties of the job with or without reasonable accommodations. When an otherwise eligible employee is unable to perform the essential duties

of the job, the employee shall be kept on the reemployment list until another opportunity becomes available or the period of reemployment eligibility expires, whichever occurs first.

Upon rejecting two offers of reemployment, the employee's name shall be removed from the reemployment list and the employee will forfeit all reemployment rights to which the employee would otherwise be entitled.

When an employee is notified of a vacancy and fails to respond or report to work within time limits specified by district procedures, the employee's name shall be removed from the reemployment list and all reemployment rights to which the employee would otherwise be entitled shall be forfeited.

If an employee is reemployed in a new position and fails to complete the probationary period in the new position, the employee shall be returned to the reemployment list for the remainder of the 39-month period. The remaining time period shall be calculated as the time remaining in the 39-month period as of the date of reemployment. (Education Code 45114, 45298)

Reinstatement of Benefits

When a laid-off employee is reemployed, all accumulated sick leave credit shall be restored.

A laid-off permanent employee shall be reemployed with all rights and benefits accorded at the time of layoff.

A laid-off probationary employee shall be reemployed as a probationary employee, and the previous time served toward the completion of the required probationary period shall be counted. The employee shall also be reemployed with all rights and benefits accorded to a probationary employee at the time of layoff.

A laid-off employee, when reemployed, shall be placed on the salary step held at the time of layoff. An employee who was bumped into a lower class shall, when reinstated to the previous class, be placed on the salary step to which the employee would have progressed had the employee remained there. An adjusted anniversary date shall be established for step increment purposes so as to reflect the actual amount of time served in the district.

Voluntary Demotion or Reduction of Hours

Classified employees who take voluntary demotion or voluntary reduction in assigned time in lieu of layoff, or in order to remain in their present position rather than be reclassified or reassigned, shall be granted the same rights as employees who are laid off. In addition, such employees shall retain eligibility to be considered for reemployment in their previously held class or position with increased assigned time, for an additional period of time up to 24 months as determined by the Board on a class-by-class basis, provided that the same test of fitness under which they qualified for appointment to that class shall still apply. (Education Code 45114, 45298)

Employees who take voluntary demotion or voluntary reduction in assigned time in lieu of layoff shall have the option of returning to a position in their former class or to positions with increased assigned time as vacancies become available and without limitation of time. If there is a valid reemployment list, they shall be ranked on that list in accordance with their proper seniority. (Education Code 45114, 45298)

14. Policy 5131.9: Academic Honesty

Original Adopted Date: 02/27/2008

The Governing Board believes that academic honesty and personal integrity are fundamental components of a student's education and character development. The Board expects that students will not cheat, lie, plagiarize, or commit other acts of academic dishonesty.

Students, parents/guardians, staff, and administrators shall be responsible for creating and maintaining a positive school climate that encourages honesty. Students found to have committed an act of academic dishonesty shall be subject to district and school-site discipline rules.

The Superintendent or designee may establish a committee comprised of students, parents/guardians, staff, administrators, and members of the public to develop standards of academic honesty, measures of preventing dishonesty, and specific consequences for acts of dishonesty. Any recommendations for discipline shall be incorporated into the school's site level discipline rules.

Prohibited and Permitted Technology Use

As the district's standards for academic achievement are designed to challenge all students to reach their full potential in acquiring the knowledge and skills needed for success in postsecondary education, employment, and responsible citizenship, any use of technology that prevents or inhibits a student from achieving these standards is prohibited. Prohibited uses include, but are not limited to, using technology primarily or solely for the completion of coursework as a student's original work and generating answers to mathematical, scientific, or analytical problems.

Permitted uses of technology include, but are not limited to, conducting research, correcting grammar and spelling, and learning from educational applications such as tutoring systems and language learning applications.

Additionally, consistent with the limitations expressed in this policy and with teacher consent, students may also use technology to assist with assessments, homework, and/or makeup work or other uses approved by the teacher.

However, a student with a disability shall be permitted to use technology for any purpose identified in the student's individualized education program as a tool to support the student's learning.

If an employee suspects that a student has used technology in violation of this policy, the student shall be given the opportunity to demonstrate that the use of technology was in accordance with this policy.

Any information acquired from an employee's use of technology in determining whether a student has committed an act of academic dishonesty shall be shared with the student, and the student's parent/guardian as appropriate.

The Superintendent or designee may provide training to staff regarding the use of technology to improve education, including the detection of plagiarism and sensitivity to potential discrimination from algorithmic bias.

Status: DRAFT

15. Policy 5145.3: Nondiscrimination/Harassment

Original Adopted Date: 02/23/2022

This policy shall apply to all acts constituting unlawful discrimination or harassment 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 desires to provide a welcoming, safe, and supportive school environment that allows all students equal access to and opportunities in the district's academic, extracurricular, and other educational support programs, services, and activities. The Board prohibits, at any district school or school activity, unlawful discrimination, including discriminatory harassment, intimidation, and bullying, targeted at any student by anyone, based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or association with a person or group with one or more of these actual or perceived characteristics.

Unlawful discrimination, including discriminatory harassment, intimidation, or bullying, may result from physical, verbal, nonverbal, or written conduct based on any of the categories listed above. Unlawful discrimination also occurs when prohibited conduct is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

Unlawful discrimination also includes disparate treatment of students based on one of the categories above with respect to the provision of opportunities to participate in school programs or activities or the provision or receipt of educational benefits or services.

Because unlawful discrimination may occur when disciplining students, including suspension and expulsion, the Superintendent or designee shall ensure that staff enforce discipline rules fairly, consistently and in a non-discriminatory manner, as specified in Board Policy and Administrative Regulation 5144 - Discipline, Board Policy and Administrative Regulation 5144.1 - Suspension and Expulsion/Due Process, and Administrative Regulation 5144.2 - Suspension and Expulsion/Due Process (Students With Disabilities).

The Board also prohibits any form of retaliation against any individual who reports or participates in the reporting of unlawful discrimination, files or participates in the filing of a complaint, or investigates or participates in the investigation of a complaint or report alleging unlawful discrimination. Retaliation complaints shall be investigated and resolved in the same manner as a discrimination complaint.

The Superintendent or designee shall facilitate students' access to the educational program by publicizing the district's nondiscrimination policy and related complaint procedures to students, parents/guardians, and employees. In addition, the Superintendent or designee shall post the district's policies prohibiting discrimination, harassment, intimidation, and bullying and other required information on the district's website in a manner that is easily accessible to parents/guardians and students, in accordance with law and the accompanying administrative regulation. (Education Code 234.1, 234.6)

The Superintendent or designee shall provide training and/or information on the scope and use of the policy and complaint procedures and take other measures designed to increase the school community's understanding of the requirements of law related to discrimination. The Superintendent or designee shall regularly review the implementation of the district's nondiscrimination policies and practices and, as necessary, shall take action to remove any identified barrier to student access to or participation in the district's educational program. The Superintendent or designee shall report the findings and recommendations to the Board after each review.

Regardless of whether a complainant complies with the writing, timeline, and/or other formal filing requirements, all complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, shall be

investigated and prompt action taken to stop the discrimination, prevent recurrence, and address any continuing effect on students.

Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, in violation of law, Board policy, or administrative regulation shall be subject to appropriate consequence or discipline, which may include suspension or expulsion when the behavior is severe or pervasive as defined in Education Code 48900.4. Any employee who permits or engages in prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall be subject to disciplinary action, up to and including dismissal.

All allegations of unlawful discrimination in district programs and activities shall be brought, investigated, and resolved in accordance with Board Policy 1312.3 - Uniform Complaint Procedures.

Record-Keeping

The Superintendent or designee shall maintain a record of all reported cases of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, to enable the district to monitor, address, and prevent repetitive prohibited behavior in district schools.

16. Policy 6143: Courses Of Study

Original Adopted Date: 02/27/2008 | Last Revised Date: 06/22/2022

The Governing Board recognizes that a well-aligned sequence of courses fosters academic growth and provides for the best possible use of instructional time. The district's course of study shall provide students with opportunities to attain the skills, knowledge, and abilities they need to be successful academically, professionally, and personally.

The Superintendent or designee shall establish processes for ensuring the articulation of courses across grade levels within the district. As necessary, the Superintendent or designee shall work with representatives of appropriate area districts and postsecondary institutions to ensure articulation of courses with other institutions to which district students may matriculate. The sequence of courses shall be designed to ensure that each course provides adequate preparation for the next course in the sequence, only utilizes prerequisites that are essential to success in a given program or course, avoids significant duplication of content, and allows for reinforcement and progression in the subject matter.

The district shall not provide any course separately or require or refuse participation by any student on the basis of the student's actual or perceived sex, sexual orientation, gender, gender expression, gender identity, ethnic group identification, immigration status, race, ancestry, national origin, religion, color, mental or physical disability, age, medical condition, genetic information, marital status, or any other characteristic listed in Education Code 200 and 220, Government Code 11135, or Penal Code 422.55, or the student's association with a person or group with one or more of such actual or perceived characteristics. (Education Code 200, 220; Government Code 11135; Penal Code 422.55; 5 CCR 4940)

Elementary Grades

The Board shall adopt a course of study for elementary grades that sufficiently prepares students for the secondary course of study.

Secondary Grades

The district shall offer all otherwise qualified students in grades 7-812 a course of study that prepares them for, upon graduation from high school, to meet the requirements and prerequisites for admission to California public colleges and universities and to attain entry-level employment skills in business or industry. The district's course of study may provide for a rigorous academic curriculum that integrates academic and career skills, includes applied learning across all disciplines, and prepares all students for high school graduation and career entry. (Education Code 51228)

In addition, the course of study for students in grades 9-12 shall include instruction in skills and knowledge for adult life, career technical training, and a timely opportunity for all otherwise qualified students to enroll, within four years, in each course necessary to fulfill the requirements and prerequisites for admission to California public colleges and universities prior to graduation. (Education Code 51224, 51228)The Superintendent or designee shall develop a process by which courses that meet California college admission criteria (referred to as "A-G" course requirements) are submitted to the University of California for review and certification. The Superintendent or designee shall maintain an accurate list of all current high school courses that have been so certified, shall ensure that the list is provided annually to all students in grades 9-12 and their parents/guardians, and shall make updated lists readily available. (Education Code 51229, 66204)

Regulation 6143: Courses Of Study

Original Adopted Date: 02/27/2008 | Last Revised Date: 06/22/2022

Grades 1-6

Courses of study for grades 1-6 shall include the following:

- 1. English: knowledge and appreciation of language and literature, and the skills of speaking, reading, listening, spelling, handwriting, and composition (Education Code 51210)
- 2. Mathematics: concepts, operational skills, and problem solving (Education Code 51210)
- 3. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, and history, political science, psychology, and sociology, including instruction in: (Education Code 51210)
 - a. The history, resources, development, and government of California and the United States

Instruction shall include the early history of California and a study of the role and contributions of people of all genders, Native Americans, African Americans, Latino Americans, Asian Americans, Pacific Islanders, European Americans, LGBTQ+ Americans, persons with disabilities, and members of other ethnic, cultural, religious, and socioeconomic status groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society. (Education Code 51204.5, 60040)

- b. The development of the American economic system, including the role of the entrepreneur and labor
- c. The relations of persons to their human and natural environments
- d. Eastern and western cultures and civilizations
- e. Contemporary issues
- f. The wise use of natural resources
- 4. Science: biological and physical aspects, with emphasis on experimental inquiry and the place of humans in ecological systems (Education Code 51210)
- 5. Visual and performing arts: instruction in dance, music, theatre, and visual arts aimed at developing aesthetic appreciation and creative expression (Education Code 51210)
- 6. Health: principles and practices of individual, family, and community health, including instruction at the appropriate grade levels and subject areas in: (Education Code 51202, 51210)
 - a. Personal and public safety and accident prevention, including instruction in emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and cardiopulmonary resuscitation (CPR) when appropriate equipment is available
 - b. Fire prevention
 - c. The protection and conservation of resources, including the necessity for the protection of the environment
 - d. Venereal disease
 - e. The effects of alcohol, narcotics, drugs, and tobacco upon the human body
 - f. Violence as a public health issue

- g. Mental Health, that provides for reasonably designed instruction on the overarching themes and core principles of mental health, which includes: (Education Code 51925)
 - i. Defining the signs and symptoms of common mental health challenges
 - ii. Explaining evidence-based services and supports that effectively help individuals manage mental health challenges
 - iii. Promoting mental health wellness and protective factors, including positive development, social and cultural connectedness and supportive relationships, resiliency, problem solving skills, coping skills, self-esteem, and a positive school and home environment in which students feel comfortable
 - iv. Identifying warning signs of common mental health problems in order to promote awareness and early intervention so that students know to take action before a situation turns into a crisis, including how to obtain assistance from the district or the community for themselves or others and evidence-based and culturally responsive practices that are proven to help overcome mental health challenges
 - v. Connecting the importance of mental health to overall health and academic success and to cooccurring conditions, such as chronic physical conditions, chemical dependence, and substance abuse
 - vi. Conveying an awareness and appreciation about the prevalence of mental health challenges across all populations, races, ethnicities, and socioeconomic statuses, including the impact of race, ethnicity, and culture on the experience and treatment of mental health challenges
 - vii. Understanding the stigma surrounding mental health challenges and what can be done to overcome stigma, increase awareness, and promote acceptance, including, to the extent possible, classroom presentations of narratives by trained peers and other individuals who have experienced mental health challenges and how they coped with their situations, including how they sought help and acceptance

Mental health instruction offered by the district shall: (Education Code 51926)

- 1. Be appropriate for use with students of all races, genders, sexual orientations, ethnic and cultural backgrounds, students with disabilities, and English learners
- 2. Be accessible to students with disabilities, including, but not limited to, providing a modified curriculum, materials, and instruction in alternative formats, and auxiliary aids
- Not reflect or promote bias against any person on the basis of any category protected by Education Code 220
- Be coordinated with any existing on-campus mental health providers including, but not limited to, providers with a pupil personnel services credential, who may be immediately called upon by students for assistance

Students receiving mental health instruction shall not be required to disclose their confidential health or mental health information at any time in the course of receiving the instruction. (Education Code 51927)

- 7. Physical education: with emphasis on physical activities conducive to health and vigor of body and mind
- 8. Violence awareness and prevention
- 9. Career awareness exploration

Grades 7-12

- 1. English: knowledge and appreciation of literature, language, and composition, and the skills of reading, listening, and speaking (Education Code 51220)
- 2. Social sciences: age-appropriate instruction drawing upon the disciplines of anthropology, economics, geography, history, and political science, psychology, and sociology, with instruction in: (Education Code 51220)
 - a. The history, resources, development, and government of California and the United States, including instruction in:
 - i. The early history of California and a study of the role and contributions of people of all genders, Native Americans, African Americans, Latino Americans, Asian Americans, Pacific Islanders, European Americans, LGBTQ+ Americans, persons with disabilities, and members of other ethnic, cultural, religious, and socioeconomic status groups to the economic, political, and social development of California and the United States, with particular emphasis on portraying the role of these groups in contemporary society (Education Code 51204.5, 60040)
 - ii. World War II, including the role of Americans and Filipino Americans who served in the United States Army during that time
 - iii. The Vietnam War, including the "Secret War" in Laos and role of Southeast Asians in that war
 - iv. The Bracero program, in which there was a 1942 agreement between the United States and Mexico authorizing the temporary migration of laborers to the United States
 - b. The American legal system, the operation of the juvenile and adult criminal justice systems, and the rights and duties of citizens under the criminal and civil law and the state and federal constitutions

This course may include participation in a teen court or peer court program. (Education Code 51220.2)

- c. The development of the American economic system, including the role of the entrepreneur and labor
- d. The relations of persons to their human and natural environments, including the wise use of natural resources (Education Code 51221)
- e. Eastern and western cultures and civilizations
- f. Human rights issues, with particular attention to the study of the inhumanity of genocide, which may include, but is not limited to, the Armenian, Cambodian, Darfur, and Rwandan genocides, slavery, and the Holocaust
- g. Contemporary issues
- 3. World language(s): understanding, speaking, reading, and writing, beginning not later than grade 7 (Education Code 51220)
- 4. Physical education: with emphasis on physical activities conducive to health and vigor of body and mind, as required by Education Code 51222 (Education Code 51220)
- 5. Science: physical and biological aspects; emphasis on basic concepts, theories, and processes of scientific investigation and on the place of humans in ecological systems; appropriate applications of the interrelation and interdependence of the sciences (Education Code 51220)
- 6. Mathematics: mathematical understandings, operational skills, and problem-solving procedures; algebra (Education Code 51220, 51224.5)
- 7. Visual and performing arts: dance, music, theatre, and visual arts, with emphasis upon development of aesthetic appreciation and creative expression (Education Code 51220)
- 8. Applied arts: consumer education, family and consumer sciences education, industrial arts, general business education, or general agriculture (Education Code 51220)

- 9. Career technical/vocational-technical education: in the occupations and in the numbers appropriate to the personnel needs of the state and community served and relevant to the career desires and needs of students (Education Code 51220)
- 10. Comprehensive sexual health and HIV prevention (Education Code 51225.36, 51934)
- 11. Personal and public safety, accident prevention and health, including instruction in: (Education Code 51202, 51203)
 - a. Emergency first aid, hemorrhage control, treatment for poisoning, resuscitation techniques, and CPR when appropriate equipment is availableInstruction shall be provided in compression-only CPR based on national guidelines and shall include hands-on practice (Education Code 51225.6)
 - b. Fire prevention
 - c. The protection and conservation of resources, including the necessity for the protection of the environment
 - d. Venereal disease
 - e. The effects of alcohol, narcotics, drugs, and tobacco upon the human body
 - f. Prenatal care for pregnant individuals
 - g. Violence as a public health issue
 - h. Mental Health, that provides for reasonably designed instruction on the overarching themes and core principles of mental health, which includes: (Education Code 51925)
 - i. Defining the signs and symptoms of common mental health challenges
 - ii. Explaining evidence-based services and supports that effectively help individuals manage mental health challenges
 - iii. Promoting mental health wellness and protective factors, including positive development, social and cultural connectedness and supportive relationships, resiliency, problem solving skills, coping skills, self-esteem, and a positive school and home environment in which students feel comfortable
 - iv. Identifying warning signs of common mental health problems in order to promote awareness and early intervention so that students know to take action before a situation turns into a crisis, including how to obtain assistance from the district or the community for themselves or others and evidence-based and culturally responsive practices that are proven to help overcome mental health challenges
 - v. Connecting the importance of mental health to overall health and academic success and to cooccurring conditions, such as chronic physical conditions, chemical dependence, and substance abuse
 - vi. Conveying an awareness and appreciation about the prevalence of mental health challenges across all populations, races, ethnicities, and socioeconomic statuses, including the impact of race, ethnicity, and culture on the experience and treatment of mental health challenges
 - vii. Understanding the stigma surrounding mental health challenges and what can be done to overcome stigma, increase awareness, and promote acceptance, including, to the extent possible, classroom presentations of narratives by trained peers and other individuals who have experienced mental health challenges and how they coped with their situations, including how they sought help and acceptance

Mental health instruction offered by the district shall: (Education Code 51926)

1. Be appropriate for use with students of all races, genders, sexual orientations, ethnic and cultural backgrounds, students with disabilities, and English learners

- 2. Be accessible to students with disabilities, including, but not limited to, providing a modified curriculum, materials, and instruction in alternative formats, and auxiliary aids
- Not reflect or promote bias against any person on the basis of any category protected by Education Code 220
- 4. Be coordinated with any existing on-campus mental health providers including, but not limited to, providers with a pupil personnel services credential, who may be immediately called upon by students for assistance

Students receiving mental health instruction shall not be required to disclose their confidential health or mental health information at any time in the course of receiving the instruction.

(Education Code 51927)

- 12. Violence awareness and prevention
- 13. Ethnic studies

Commencing in the 2025-26 school year, the district shall offer a one-semester course in ethnic studies

In addition, the course of study for grade 7 and/or 8 may include parenting skills and education, including, but not limited to, child growth and development, parental responsibilities, household budgeting, child abuse and neglect issues, personal hygiene, maintenance of healthy relationships, teen parenting issues, and self-esteem. (Education Code 51220.5)

High schools shall offer automobile driver education that includes instruction in: (Education Code 51220, 51220.1, 51220.4)

- 1. Vehicle Code provisions and other relevant state laws
- 2. Proper acceptance of personal responsibility in traffic
- 3. Appreciation of the causes, seriousness, and consequences of traffic accidents
- 4. Knowledge and attitudes necessary for the safe operation of motor vehicles
- 5. The safe operation of motorcycles
- 6. The dangers involved in consuming alcohol or drugs in connection with the operation of a motor vehicle
- 7. The rights and duties of a motorist as they pertain to pedestrians and the rights and duties of pedestrians as they pertain to traffic laws and traffic safety

Certification of College Preparatory Courses

The Superintendent or designee shall identify district courses that may qualify for designation as "A-G" college preparatory courses, including courses in history-social science, English, mathematics, laboratory science, languages other than English, visual and performing arts, career technical education, and college preparatory electives. The Superintendent or designee shall submit any necessary information regarding each identified course to UC for "A-G" designation.

Notification and Information to Students in Grades 9-12

At the beginning of each school year, the Superintendent or designee shall provide written notice to parents/guardians of students in grades 9-12 that, to the extent possible, shall not exceed one page in length and that includes all of the following: (Education Code 51229)

1. A brief explanation of the course requirements for admission to UC and CSU

- 2. A list of the current UC and CSU websites that help students and their families learn about college admission requirements and that list high school courses that have been certified by UC as satisfying the requirements for admission to UC and CSU
- 3. A brief description of what career technical education is, as defined by the California Department of Education (CDE)
- 4. The Internet address for the portion of CDE's website where students can learn more about career technical education
- 5. Information about how students may meet with school counselors to help them choose courses that will meet college admission requirements and/or enroll in career technical education courses

The Superintendent or designee shall provide information to students and parents/guardians regarding the completion and submission of the Free Application for Federal Student Aid (FAFSA) and/or the California Dream Act Application (CADAA) at least once before grade 12. (Education Code 51225.8)

Financial Aid Requirements for Students in Grade 12

The Superintendent or designee shall ensure that each student in grade 12 completes and submits a FAFSA to the U.S. Department of Education or, if a student is exempt from paying nonresident tuition, a CADAA to the Student Aid Commission (CSAC), unless either: (Education Code 51225.7)

- 1. The student's parent/guardian, emancipated minor, or student age 18 years or older submits an opt-out form to the district
- 2. If the district determines that a student is unable to complete a requirement of Education Code 51225.7, the district shall exempt the student or the student's parent/guardian from completing the FAFSA, CADAA, or optout form and shall complete and submit an opt-out form on the student's behalf

The Superintendent or designee shall ensure that each high school student in grade 12, and if applicable, the student's parent/guardian, be directed to any support and assistance necessary to complete the FAFSA and/or CADAA that may be available through outreach programs, including, but not limited to, programs operated by CSAC, postsecondary immigration resource centers, college readiness organizations, community-based organizations, and/or legal resource organizations. (Education Code 51225.7)

Information shared by students and parents/guardians in completing and submitting the FAFSA and/or CADAA shall be handled in compliance with the federal Family Rights and Privacy Act and applicable state law, regardless of any person's immigration status or other personal information. (Education Code 51225.7)

17. Policy 6154: Homework/Makeup Work

Original Adopted Date: 02/27/2008

The Governing Board recognizes that meaningful homework assignments can be a valuable extension of student learning time, provide enrichment, and assist students in developing good study habits. Homework and/or makeup work shall be assigned when necessary to support classroom lessons, enable students to complete unfinished assignments, or review and apply academic content for better understanding.

Students may use technology to assist with homework and/or makeup work in conducting research, correcting grammar and spelling, and learning from educational applications such as tutoring systems and language learning applications, as specified in Board Policy 5131.9 - Academic Honesty and Board Policy 6163.4 - Student Use of Technology.

The Superintendent or designee shall collaborate with school administrators and teachers to develop and regularly review guidelines for the assignment of homework and the related responsibilities of students, staff, and parents/guardians.

Homework assignments shall be reasonable in length and appropriate to the grade level and course. The Board expects that the number, frequency, and degree of difficulty of homework assignments will increase with the grade level and the maturity of students. Teachers shall assign homework only as necessary to fulfill academic goals and reinforce current instruction.

As needed, teachers may receive training in designing relevant homework assignments that reinforce classroom learning objectives and inspire students' interests.

Although on-time completion of homework is important to maintain academic progress, the Board recognizes that students learn at different rates. Students shall receive credit for work that is completed late in order to encourage their continued learning.

Age-appropriate instruction may be given to help students allocate their time wisely, meet their deadlines, learn to work independently, and develop good personal study habits.

At the beginning of the school year, teachers shall communicate homework expectations to students and their parents/guardians. Homework guidelines shall also be included in student and/or parent/guardian handbooks. These communications shall include the manner in which homework relates to achievement of academic standards and course content, the impact of homework assignments on students' grades, any school resources and programs that are available to provide homework support, and ways in which parents/guardians may appropriately assist their children.

Although it is the student's responsibility to undertake assignments independently, parents/guardians may serve as a resource and are encouraged to ensure that their child's homework assignments are completed. Students may also work with other students and use approved outside resources as directed by the teacher.

To further support students' homework efforts, the Superintendent or designee may establish and maintain electronic forums, provide access to school library media centers and technological resources, and/or provide before-school and after-school programs where students can receive homework assistance from teachers, volunteers, and/or student tutors. The Board encourages the Superintendent or designee to design class and transportation schedules that will enable students to make use of homework support services.

Teachers shall review all completed homework to assess the student's understanding of academic content and shall provide timely feedback to the student.

If a student repeatedly fails to complete homework, the teacher shall notify the student's parents/guardians as soon as possible so that corrective action can be taken prior to the release of any final grades or report cards.

Makeup Work

Students who are absent from school shall be given the opportunity to complete all assignments and tests that can be reasonably provided. As determined by the teacher, the assignments and tests shall be equivalent to, but not necessarily identical to, the assignments and tests missed during the absence. Students shall receive full credit for work satisfactorily completed within a reasonable period of time.

The Superintendent or designee shall notify parents/guardians that no student may have a grade reduced or lose academic credit for any excused absence when missed assignments and tests are satisfactorily completed within a reasonable period of time. Such notification shall include the full text of Education Code 48205. (Education Code 48980)

Suspended Students

When a parent/guardian of a student who has been suspended for two or more school days requests homework that the student would otherwise have been assigned, the student's teacher shall provide such homework. If a homework assignment is requested and is turned in to the teacher by the student either upon the student's return from suspension or within the timeframe originally prescribed by the teacher, whichever is later, and is not graded before the end of the academic term, the homework assignment shall not be included in the calculation of the student's overall grade in the class. (Education Code 48913.5)

The teacher of any class from which a student is suspended may require the student to complete any assignments and tests missed during the suspension. (Education Code 48913)

Status: ADOPTED

18. Regulation 6154: Homework/Makeup Work

Original Adopted Date: 12/12/2001 | Last Reviewed Date: 12/12/2001

Time Expectations

Teachers usually assign homework based on the amount of time it would take an average student in a classroom situation to complete.

Weekly

Homework may be given up to four nights per week. It is usually due the next day, but may be assigned for the end of the week or to be completed over the weekend.

Daily Time Allotment

1. 1. Kindergarten

Up to 15 minutes per night of assigned homework which may include reading.

2. 2. First Grade

Up to 10 minutes per night of assigned homework plus 15-20 minutes of reading.

3. 3. Second Grade

Up to 20 minutes per night of assigned homework plus 15-20 minutes of reading.

- 4. 4. Third Grade
- 5. Up to 30 minutes per night of assigned homework plus 20-30 minutes of reading.
- 6. 5. Fourth Grade
- 7. Up to 40 minutes per night of assigned homework plus 20-30 minutes of reading.
- 8. 6. Fifth Grade
- 9. Up to 50 minutes per night of assigned homework plus 20-30 minutes of reading.
- 10. 7. Sixth Grade
- 11. Up to 60 minutes per night of assigned homework plus 20-30 minutes of reading.
- 12. 8. Seventh/Eighth Grade
- 13. Up to 90 minutes per night of assigned homework plus 20-30 minutes of reading.

It is recommended that teachers work toward the maximum minutes required for reading as the year progresses. The minimum minutes of reading per grade level should be expected during the first two trimesters as we work toward the maximum number in the third trimester.

Grading

Homework should be reflected on the Trimester Report Card in the following categories:

1. Grades K-3rd

It should be reflected as an "Effort" grade under Social Skills and Work Habits.

2. Grades 4th-6th

It should be reflected as both an "Effort" grade and 10 percent of the "Letter" grade in the appropriate subject areas.

3. Grades 7th-8th

It should be reflected in 20 percent to 30 percent of the letter grade.

Revisions

Grades 3rd-6th

Sometimes, students earn a score on work that is below the standard they (and their parents/guardians and teachers) have set for themselves. Every student has an opportunity to re-do homework that earned a grade of "D", "F" or "unsatisfactory." A student who wishes to re-do an assignment must follow these guidelines:

- 1. Tests and projects are not eligible for revision.
- 2. Student must attach a copy of the original assignment to the revision.
- 3. The teacher will determine the amount of time a student will have to complete the revision.
- 4. The original grade and the revised grade are averaged to a new grade. (For example, the original work earns 55 percent, the revision earns 100 percent, the new grade is 78 percent)

Grades 7th-8th

Revisions cannot be made on daily homework assignments. However, revisions can be made on projects and written assignments.

Late and Missing Work

We encourage students to turn in all work on time; however, we understand that occasionally circumstances beyond the student's control result in homework not being completed on time. The teacher and student will discuss these occurrences on a case-by-case basis. In grades 7th and 8th, students may turn in late or missing work if it is a project or written assignment after consultation with the teacher.

Teacher Feedback on Homework Assignments

Providing feedback on homework serves to enhance student achievement. While not all homework receives the same level of teacher attention, students benefit from specific teacher feedback including both strengths and weaknesses.

Feedback should be given in a timely and varied manner. Grades, comments, rubrics, student self checks, and peer checks are examples of effective feedback.

Parent Communication

On going communication between the school and home is vital to the education of our students. Teachers need to establish clear expectations to students and parents/guardians, early in the year, regarding the role of homework. Specific information will be provided at the annual Back to School Nights at each campus.

Information will include:

- 1. Time expectations
- 2. The role of parents/guardians should play in assisting students
- 3. Grading/feedback practices
- 4. Opportunities and responsibilities for parents and students to communicate with the teacher and/or school

Additional communication will take place throughout the year through conferences, report cards and other student/teacher/parents contacts.

Coordinating Assignments

When students have more than one teacher or one involved in specific programs; e.g., GATE, teachers shall coordinate homework assignments to ensure that time expectations are not exceeded.

The Purpose of Homework

Homework can be assigned for different purposes and students should be aware of the reason(s) they are given assignments to complete at home.

The major purposes for homework include the following:

- 1. To review and practice what has been presented in class. Practicing a skill with which students are unfamiliar is inefficient and could serve to create errors and misunderstandings.
- 2. To help students get ready for the next day's class.
- 3. To help students learn to use resources, such as libraries, reference materials and technology.
- 4. To allow students to explore subjects more fully than time permits in the classroom.
- 5. To help teachers assess student understanding.
- 6. To give students the opportunity to apply learning to practical situations.
- 7. To encourage students to think critically through the use of problem solving activities, reading selections, math word problems and research projects in general.
- 8. To teach children the fundamentals of working independently.
- 9. To encourage self-discipline and responsibility, as assignments provide some youngsters with their first chance to manage time and meet deadlines.

Homework is meant to be a positive experience and to encourage children to learn. Assignments should not be used as punishment.

Homework During Holidays and Extended Vacation Periods

Homework will not be assigned. Students may choose to use this time for additional reading or to work on a long-term project, but such work should not be mandatory.

19. Policy 6161.1: Selection And Evaluation Of Instructional Materials

Original Adopted Date: 02/27/2008

The Governing Board desires that district instructional materials, as a whole, present a broad spectrum of knowledge and viewpoints, accurately reflect and value society's diversity, stimulate thought, the exploration of ideas and intellectual exchanges, and enhance instructors' ability to educate all students through the use of multiple teaching strategies and technologies. The Board shall adopt instructional materials based on a determination that such materials are an effective learning resource to help students achieve grade-level competency and that the materials meet criteria specified in law. Textbooks, technology-based materials, and other educational materials shall be aligned with academic content standards and the district's curriculum to ensure that they effectively support the district's adopted courses of study.

The Board shall select instructional materials for use in grades K-8 that have been approved by the State Board of Education (SBE) or that have, during the district's review process, been determined to be aligned with the state academic content standards adopted by SBE, which includes instructional materials for mathematics and English language arts that are aligned to Common Core State Standards. (Education Code 60200, 60210)

The Board shall adopt instructional materials for grades 9-12 upon determining that the materials meet the criteria specified in law and the accompanying administrative regulation. (Education Code 60400)In selecting or adopting instructional materials, the Board shall consider the recommendation of the Superintendent or designee and/or an advisory committee established to review the materials. The degree to which every student has sufficient access to standards-aligned instructional materials shall be included in the district's local control and accountability plan. (Education Code 52060)

Sufficiency of Instructional Materials and Public Hearing

The Board shall annually conduct one or more public hearings on the sufficiency of the district's instructional materials, including textbooks, technology-based materials, other educational materials, and tests. Technology-based materials include, but are not limited to, software programs, video disks, compact disks, optical disks, video and audio tapes, lesson plans, databases, and the electronic equipment required to make use of those materials by students and teachers as a learning resource. (Education Code 60010, 60119)

The hearing shall be held on or before the end of the eighth week from the first day students attend school for that year. (Education Code 60119)

The Board encourages participation by parents/guardians, teachers, interested community members, and bargaining unit leaders at the hearing. Ten days prior to the hearing, the Superintendent or designee shall post a notice in three public places within the district containing the time, place, and purpose of the hearing. The hearing shall not take place during or immediately following school hours. (Education Code 60119)

At the hearing(s), the Board shall determine, through a resolution, whether each student in each school, including each English learner, has sufficient textbooks and/or other instructional materials that are aligned to the content standards adopted by SBE and consistent with the content and cycles of the curriculum framework adopted by SBE in each of the following subjects: (Education Code 60119)

- 1. Mathematics
- 2. Science
- 3. History-social science
- 4. English language arts, including the English language development component of an adopted program
- 5. World language

Status: DRAFT

6. Health

The Board shall also determine the availability of science laboratory equipment, as applicable to science laboratory courses offered in grades 9-12. (Education Code 60119)In making these determinations, the Board shall consider whether each student has sufficient textbooks or other instructional materials to use in class and to take home. This does not require that each student have two sets of materials. However, materials shall not be considered sufficient if they are photocopied sheets from only a portion of a textbook or instructional materials copied to address a shortage. (Education Code 60119)If materials are in a digital format, they shall be considered sufficient as long as each student, at a minimum, has and can access the same materials in the class and to take home as all other students in the same class or course in the district, and has the ability to use and access them at home. (Education Code 60119)

If the Board determines that there are insufficient textbooks or other instructional materials, the Board shall, by resolution, provide information to classroom teachers and to the public setting forth, for each school in which an insufficiency exists, the percentage of students who lack sufficient standards-aligned textbooks or instructional materials in each subject area and the reasons that each student does not have sufficient textbooks and/or instructional materials. The Board shall submit a copy of the resolution to the County Superintendent of Schools no later than three business days after the hearing. The Board shall take any action to ensure that each student has sufficient materials within two months of the beginning of the school year in which the determination is made. (Education Code 60119)

In addition, if the County Superintendent, in accordance with Education Code 1240, makes the district aware of a school that does not have sufficient textbooks or instructional materials, the district shall take any action to ensure that each student has sufficient materials within two months of the beginning of the school year.

Prohibition Against Refusal to Approve or Prohibit the Use of Specified Instructional Materials

The use of any textbook, instructional material, supplemental instructional material, or other curriculum for classroom instruction, or any book or other resource in a school library shall not be rejected or prohibited by the Board or district on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. (Education Code 243)

Complaints

Complaints concerning instructional materials shall be handled in accordance with Board Policy 1312.2 - Complaints Concerning Instructional Materials, Board Policy 1312.3 - Uniform Complaint Procedures, or Administrative Regulation 1312.4 - Williams Uniform Complaint Procedures, as applicable.

Regulation 6161.1: Selection And Evaluation Of Instructional Materials

Original Adopted Date: 02/27/2008

Review Process

The district's review process for evaluating instructional materials shall involve teachers in a substantial manner and shall encourage the participation of parents/guardians and community members in accordance with Education Code 60002. The review process may also involve administrators, other staff who have subject-matter expertise, and students as appropriate. The Superintendent or designee shall seek input from stakeholders with diverse backgrounds and perspectives.

If the district is considering the use of instructional materials for grades K-8 that have not been adopted by the State Board of Education (SBE), the Superintendent or designee shall ensure that a majority of the participants in the district's review process are classroom teachers who are assigned to the subject area or grade level of the materials. (Education Code 60210)

The Superintendent or designee may establish an advisory committee to conduct the review of instructional materials.

The Superintendent or designee shall present to the Governing Board recommendations for instructional materials and documentation that supports the recommendations.

All recommended instructional materials shall be available for public inspection at the district office.

When possible, the district may pilot instructional materials in a representative sample of classrooms for a specified period of time during a school year, in order to determine the extent to which the materials support the district's curricular goals and academic standards, and accurately reflect and value society's diversity. Feedback from teachers piloting the materials shall be made available to the Board before the materials are adopted.

Criteria for Selection and Adoption of Instructional Materials

In recommending instructional materials for adoption by the Board, the Superintendent or designee shall ensure that the materials:

1. Are aligned to the content standards adopted by SBE and consistent with the content and cycles of the curriculum framework adopted by SBE

For grades K-8, only instructional materials on the list of materials adopted by SBE and/or other instructional materials that have not been adopted by SBE but are aligned with the state academic content standards or the Common Core State Standards may be recommended for selection. (Education Code 60200, 60210)

For grades 9-12, instructional materials in history-social science, mathematics, English/language arts, and science shall be reviewed using a standards map in order to determine the extent to which the materials are aligned to state academic content standards.

- Do not reflect adversely upon persons because of any characteristic specified in law and Board Policy 0410 -Nondiscrimination in District Programs and Activities, nor contain any sectarian or denominational doctrine or propaganda contrary to law (Education Code 51501, 60044)
- 3. To the satisfaction of the Board, are accurate, objective, current, and suited to the differing needs and comprehension of district students at their respective grade levels (Education Code 60045)
- 4. With the exception of literature and tradebooks, use proper grammar and spelling (Education Code 60045)
- 5. Do not expose students to a commercial brand name, product, or corporate or company logo unless the Board

makes a specific finding that the use is appropriate based on one of the following: (Education Code 60048, 60200)

- a. The commercial brand name, product, or corporate or company logo is used in text for an educational purpose as defined in guidelines or frameworks adopted by SBE
- b. The appearance of a commercial brand name, product, or corporate or company logo in an illustration is incidental to the general nature of the illustration
- 6. Meet the requirements of Education Code 60040-60043 for specific subject content, including, but not limited to:
 - a. Accurately portraying society's cultural and racial diversity, including:
 - The contributions of all genders in all types of roles, including professional, vocational, and executive roles
 - ii. The role and contributions of Native Americans, African Americans, Latino Americans, Asian Americans, Pacific Islanders, European Americans, LGBTQ+ Americans, persons with disabilities, and members of other ethnic, cultural, religious, and soceioeconimic groups to the total development of California and the United States
 - iii. The role and contributions of the entrepreneur and labor in the total development of California and the United States
 - b. Accurately portraying humanities place in ecological systems and the necessity for the protection of the environment
 - c. Accurately portraying the effects on the human system of the use of tobacco, alcohol, and narcotics, and restricted dangerous drugs as defined in Health and Safety Code 11032, and other dangerous substances
 - d. Encouraging thrift, fire prevention, and the humane treatment of animals and people
 - e. Requiring, when appropriate to the comprehension of students, that textbooks for social science, history, or civics classes contain the Declaration of Independence and the United States Constitution
- 7. Support the district's adopted courses of study and curricular goals, including the district's local control and accountability plan
- 8. Contribute to a comprehensive, balanced curriculum
- 9. Demonstrate reliable quality of scholarship as evidenced by:
 - a. Accurate, up-to-date, and well-documented information
 - b. Objective presentation of diverse viewpoints
 - c. Clear, concise writing and appropriate vocabulary
 - d. Thorough treatment of subject matter
- 10. Provide for a wide range of materials at all levels of difficulty, with appeal to students of varied interests, abilities, and developmental levels
- 11. Stimulate discussion of contemporary issues, exploration of ideas, and intellectual exchanges, and improve students' thinking and decision-making skills
- 12. As appropriate, have corresponding versions available in languages other than English
- 13. Include high-quality teacher's guides

14. When available, include options for lighter weight materials, including materials in digital format, in order to help minimize any injury to students by the combined weight of instructional materials

In addition to meeting the above criteria as applicable, technology-based materials shall:

- 1. Be both available and comparable to other, equivalent instructional materials (Education Code 60052)
- 2. Be accessible to all students, including economically disadvantaged students, students with disabilities, and English learners
- 3. Protect the privacy of student data

Conflict of Interest

To ensure integrity in the evaluation and selection of instructional materials, individuals who are participating in the evaluation of instructional materials and are not otherwise designated in the district's conflict of interest code shall sign a disclosure statement indicating that they:

- 1. Will not accept any emolument, money, or other valuable thing or inducement to directly or indirectly introduce, recommend, vote for, or otherwise influence the adoption or purchase of any instructional material (Education Code 60072)
 - Sample copies of instructional materials are excepted from this prohibition (Education Code 60075)
- 2. Are not employed by nor receive compensation from the publisher or supplier of the instructional materials or any person, firm, organization, subsidiary, or controlling entity representing it
- 3. Do not have an interest as a contributor, author, editor, or consultant in any textbook or other instructional material submitted to the district

20. Policy 6161.11: Supplementary Instructional Materials

Original Adopted Date: 02/27/2008

The Governing Board encourages the use of supplementary instructional materials to enrich the curriculum and enhance student learning. Such materials shall be aligned with district goals, curriculum objectives, and academic standards and shall supplement and not supplant the use of Board-adopted basic instructional materials that serve as the primary learning resources.

Supplementary instructional materials include, but are not limited to, instructional materials that are designed to serve one or more of the following purposes: (Education Code 60010)

- 1. To provide more complete coverage of one or more subjects included in a given course
- 2. To meet the various learning ability levels of students in a given age group or grade level
- 3. To meet the diverse educational needs of students with a language disability in a given age group or grade level
- 4. To meet the diverse educational needs of students reflective of a condition of cultural pluralism
- 5. To use current, relevant technology that further engages interactive learning in the classroom and beyond

Supplementary instructional materials may be selected by the Superintendent or designee, school administrators, or teachers, as applicable, and obtained through donations to the district and/or available funding sources designated for these purposes.

The use of any supplemental instructional material shall not be rejected or prohibited by the Board or district on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. (Education Code 243)

As appropriate, supplementary instructional materials shall meet the criteria developed for the selection and evaluation of basic instructional materials as described in AR 6161.1 - Selection and Evaluation of Instructional Materials.

Supplementary instructional materials shall be directly related to the course of study in which they are being used and shall be appropriate for the age and maturity level of the students.

The use or reproduction of supplementary instructional materials shall be in accordance with federal copyright law.

Appropriateness of Materials

Whenever a district employee proposes to use a supplementary resource which is not included in the approved learning resources of the district, the employee shall preview the material to determine whether, in the employee's professional judgment, it is appropriate for the grade level taught and is consistent with district criteria for the selection of supplementary instructional materials.

The employee shall confer with the Superintendent or designee as necessary to determine the compliance of the material with district criteria. The primary considerations should be the educational value, factual accuracy, appropriateness, including whether the material contains pervasive vulgarity or profanity, and relevance of the materials, as well as the ages and maturity of the students.

The Superintendent or designee may provide training to administrators and teachers in the selection and evaluation of supplementary instructional materials, including the criteria to be utilized and applicable legal considerations.

Complaints

Complaints concerning supplemental instructional materials shall be handled in accordance with Board Policy 1312.2 - Complaints Concerning Instructional Materials and Board Policy 1312.3 - Uniform Complaint Procedures, as applicable.

21. Policy 6162.5: Student Assessment

Original Adopted Date: 02/27/2008

The Governing Board recognizes that student assessments are an important instructional and accountability tool. To obtain the most accurate evaluation of student performance, the district shall use a variety of measures, including district, state, and/or national assessments.

Any student use of technology to complete assessments shall be as specified in Board Policy 5131.9 - Academic Honesty and Board Policy 6163.4 - Student Use of Technology.

Assessment data shall be used to help determine individual students' progress, mastery of academic standards, and/or appropriate placement in district programs, and/or eligibility for graduation. In addition, summary data on student assessment results shall be used by the district to identify and review student achievement goals in the district's local control and accountability plan, evaluate district educational programs in order to identify needed improvements, and, as appropriate, evaluate staff performance.

In selecting or developing any district assessment, the Superintendent or designee shall examine evidence of its reliability, its validity for the intended purpose and for various student populations, and the extent to which it aligns with the material that is being taught.

The Superintendent or designee shall ensure that assessments are administered in accordance with law and test publisher's directions, and that test administration procedures are fair and equitable for all students.

As appropriate, assessment results shall be disaggregated by student subgroup, classroom, grade level, and/or school site to allow for critical analysis of student needs.

The Superintendent or designee shall provide professional development as needed to assist administrators and teachers in interpreting and using assessment data to improve student performance and the instructional program.

When districtwide and school-level results of student assessments are published by the state, the Superintendent or designee may provide supplementary information to assist parents/guardians and the community in understanding test results.

Interim and Formative Assessments

State interim and formative assessments may be used in combination with other sources of information to gain timely feedback about student progress in an effort to continually adjust instruction to improve learning, and for communicating with students' parents/guardians and identifying professional development goals. Results from interim and formative assessments shall not be used for any high-stakes purpose, including, but not limited to, teacher or other school staff evaluation, accountability, student grade promotion or retention, graduation, course or class placement, identification for gifted or talented education, reclassification of English learners, or identification as an individual with exceptional needs. (Education Code 60642.6, 60642.7)

The Superintendent or designee shall ensure that teachers who administer interim and formative assessments have access to all functions and information designed for teacher use related to such assessments and student performance on the assessments. (Education Code 60642.6)

Individual Record of Accomplishment

The Superintendent or designee shall ensure that each student, by the end of grade 12, has an individual record of accomplishment that includes the following: (Education Code 60607)

1. The results of the state achievement tests required and administered as part of the California Assessment of Student Performance and Progress, or any predecessor assessments, pursuant to Education Code 60640-

60649

- 2. The results of any end-of-course examinations taken
- 3. The results of any vocational education certification examinations taken

No individual record of accomplishment shall be released to any person, other than the student's parent/guardian or a teacher, counselor, or administrator directly involved with the student, without the written consent of the student's parent/guardian, or the student if the student is an adult or emancipated minor. The student or the student's parent/guardian may authorize the release of the record of accomplishment to a postsecondary educational institution for the purposes of credit, placement, or admission. Furthermore, the results of an individual student on the CAASPP may be released to a postsecondary educational institution for the purpose of credit, placement, or admission. (Education Code 60607)

22. Policy 6163.1: Library Media Centers

Original Adopted Date: 02/27/2008

The Governing Board recognizes that school libraries support the educational program by providing access to a variety of informational and supplemental resources that can inspire a love of reading, stimulate thought, the exploration of ideas and intellectual exchanges, and contribute to the academic achievement of all students. The Board desires that school libraries be stocked with up-to-date books, reference materials, and electronic resources that promote literacy, support academic standards, contain a broad spectrum of knowledge and viewpoints, accurately reflect and value society's diversity, and prepare students to become lifelong learners.

The Superintendent or designee may, in consultation with teacher librarians, classroom teachers, administrators, parents/guardians, and students as appropriate, develop and regularly update a plan for school libraries that describes the district's goals for school libraries and the distribution of funds to school sites to support libraries. As appropriate, the plan may also address staffing, facilities, selection and evaluation of materials, the development and maintenance of classroom libraries, prevention of loss or damage of library materials, prioritization of needs, and other related matters. The Superintendent or designee shall ensure that the library plan is aligned with the district's local control and accountability plan and other district and school plans. Staffing

To staff school libraries, the district may employ one or more teacher librarians who possess appropriate credentials issued by the Commission on Teacher Credentialing. (Education Code 18120, 44868; 5 CCR 80024.6, 80053)The Superintendent or designee may assign teacher librarians to perform the following duties in accordance with the authorizations of their credential: (5 CCR 80053, 80053.1)

- Instruct students in accessing, evaluating, using, and integrating information and resources in the library program and/or provide departmentalized instruction in information literacy, digital literacy, and digital citizenship
- 2. Plan and coordinate school library programs with the district's instructional programs through collaboration with teachers
- 3. Select materials for school and district libraries
- 4. Develop and deliver staff development programs for school library services
- 5. Coordinate or supervise library programs at the school or district level
- 6. Plan and conduct a course of instruction for students who assist in the operation of school libraries
- 7. Supervise classified personnel assigned school library duties
- 8. Develop procedures for and management of the school and district libraries

The Board also may appoint classified paraprofessionals to serve as library aides or library technicians. Volunteers may assist with school library services in accordance with law, Board policy, and administrative regulation.

Hours of Operation

School libraries shall be open for use by students and teachers during the school day. (Education Code 18103)

With the approval of the Board, a school library may be open at other hours outside the school day, including evenings and Saturdays. Any library open to serve students during evening and Saturday hours shall be under the supervision of a certificated employee who consents to the assignment. (Education Code 18103)

Selection and Evaluation of School Library Materials

Library materials shall include print and electronic resources that align with the curriculum and are accessible to students with varying cognitive and/or language needs.

Library materials shall be selected and evaluated through a process that invites recommendations from administrators, teachers, other staff, parents/guardians, and students as appropriate.

The use of any book or other resource in a school library shall not be rejected or prohibited by the Board or district on the basis that it includes a study of the role and contributions of any individual or group consistent with the requirements of Education Code 51204.5 and 60040, unless such study would violate Education Code 51501 or 60044. (Education Code 243)

Library materials shall be continually evaluated in relation to evolving curricula, new formats of materials, new instructional methods, and the needs of students and teachers. Materials that contain outdated subject matter or are no longer appropriate shall be removed.

All gifts and donations of school library materials shall be subject to the same criteria as materials selected for purchase by the district.

Complaints regarding the appropriateness of library materials shall be addressed in accordance with Board Policy 1312.2 - Complaints Concerning Instructional Materials and Board Policy 1312.3 - Uniform Complaint Procedures, as applicable.

Fees

Students shall be allowed to borrow school library materials at no charge for use in the library and classrooms as well as out of school. (5 CCR 16042)

OPTION 1: (No late fees)

Students shall be encouraged to return library materials in a timely manner, but no charge shall be assessed for the late return of materials.

OPTION 1 ENDS HERE

OPTION 2: (Late fees charged)

To encourage students to return materials in a timely manner, a nominal fee shall be charged for the late return of materials.

OPTION 2 ENDS HERE

Library Instruction

Teacher librarians and/or classroom teachers shall provide library instruction to support the development of students' information literacy skills. Such instruction shall be aligned with the state academic standards for library instruction and shall prepare students to:

- Access information by applying knowledge of the organization of libraries, print materials, digital media, and other sources
- 2. Evaluate and analyze information to determine appropriateness in addressing the scope of inquiry
- 3. Organize, synthesize, create, and communicate information
- 4. Integrate information literacy skills into all areas of learning and pursue information independently to become life-long learners

Teacher librarians also may provide support to teachers, administrators, and other staff by identifying instructional

materials that will aid in the development of curriculum and instructional activities and by providing information about effective and ethical uses of school library services and equipment.

Program Evaluation

The Superintendent or designee shall annually assess and report to the Board regarding the condition and use of school libraries. The assessment shall evaluate, at a minimum:

- 1. Access of students and staff to school libraries during school hours and, as appropriate, access outside the school day
- 2. The process and frequency by which students are allowed to check out library materials
- 3. Staffing levels, qualifications, and number of hours worked
- 4. The quality of the collection at each library, including, but not limited to, the total number of books in the collection, number of books per student, types of materials (fiction, non-fiction, newspapers, magazines, encyclopedias, materials in other languages, and reference materials), alignment with curriculum, provision of a broad spectrum of knowledge and viewpoints, amount expended during the year for the purchase of new resources, and the number of resources discarded and added during the year
- 5. Any special programs offered at the school to encourage reading and/or library use
- 6. The adequacy of the facility space and equipment designated for the school library
- 7. The source(s) and adequacy of funding for school libraries
- 8. Knowledge by principals, teachers, and library personnel of the process to follow when a library material(s) is challenged

The district shall, on or before August 31 each year, report to the California Department of Education on the condition of its school libraries for the preceding year ending June 30. (Education Code 18122)

23. Bylaw 9124: Attorney

Original Adopted Date: 02/27/2008

The Governing Board recognizes the complex legal environment in which districts operate, the need to provide legal representation for the district, and the importance of reliable, cost-effective, high-quality legal advice and services.

In order to meet the district's legal needs, the Board may appoint legal counsel and fix and order paid legal counsel's compensation as an employee or as an independent contractor. (Education Code 35041.5)

The Board may enter into independent contractor services agreements with county counsel, law firms, attorneys in private practice, and other public or private legal services entities. (Education Code 35204, 35205; Government Code 26520, 26529)

The Board also supports pursuing collaborative legal efforts with other districts as well as other government agencies as appropriate.

Duties of Legal Counsel

The district's legal counsel may: (Education Code 35041.5)

- 1. Render legal advice to the Board and the Superintendent or designee
- 2. Serve the Board and the Superintendent or designee in the preparation and conduct of district litigation and administrative proceedings
- 3. Render advice on school bond and tax increase measures and prepare the necessary forms for the voting of these measures
- 4. Perform other administrative duties as assigned by the Board and Superintendent or designee

Retaining Legal Counsel

When the district is seeking legal advice or representation, the Superintendent or designee shall identify prospective attorney(s), firm(s), and/or legal services entity(ies).

The district may, but is not required to, initiate a Request for Proposals to advertise and solicit proposals for legal services. In evaluating the prospective attorney(s), firm(s), and/or entity(ies), the Board and Superintendent may consider the attorney's, firm's, and/or entity's background, experience, and relevant legal reputation; experience advising and representing school districts in California; fees; and experience of attorneys at the firm who will provide legal services.

Any attorney representing the district shall be admitted to practice law in California. (Education Code 35041.5)

The Board and Superintendent shall periodically evaluate the performance of the firm(s) and/or attorney(s); the efficiency and adequacy of advice; the results obtained for the district; the reasonableness of fees; and the responsiveness to and interactions with the Board, administration, and community. The Board may use such evaluation(s) to determine whether to renew any current agreement(s) for legal services.

The Board may also contract for specialized legal services, as appropriate, when a majority of the Board determines that the unique demands of a particular issue or emergency situation require such representation.

Contacting Legal Counsel

The Board president, or Superintendent or designee, may, at their discretion, confer with district legal counsel subject to any limits or parameters established by the Board. In addition, the Board president, or Superintendent or designee, may contact district legal counsel to provide the Board with legal information or advice when so directed by a majority of the Board.

Individual Board members other than the Board president may not seek advice from district legal counsel on matters of district business unless so authorized by the Superintendent, the Board president, or a majority of the Board.