



Service Order

Customer Name and Contact Information

Name: Fall River Joint Unified School District - CA
Address: 20375 Tamarack Ave Burney, CA

Customer Primary Point of Contact

Name: Rebecca Torgrimson
Email Address:

Customer Secondary Point of Contact

Name:
Email Address:

PresenceLearning Contact Information

Name: Cristy Emery
Email Address: cristy.emery@presencelearning.com

PresenceLearning | 415.512.9600 | presencelearning.com
530 Seventh Avenue, Suite M1, New York, NY 10018

EMAILED
8/8/23 RT

Service Order

Other Fees

| Licenses | Service | Price | Total |
|----------|--------------------|------------|------------|
| 0 | Kanga - Elite | \$2,730.00 | \$0.00 |
| 1 | Kanga - Pro | \$2,310.00 | \$2,310.00 |
| 0 | Kanga - Premier | \$1,260.00 | \$0.00 |
| 0 | Kanga - Premier AA | \$1,680.00 | \$0.00 |

Service Order

| | |
|--------------------|------------------------------------|
| Service Order Term | July 1, 2023 through June 30, 2024 |
|--------------------|------------------------------------|

Service Order Form

Except as expressly set forth in this Service Order, the parties agree to be bound by the terms of the Master Service Agreement ("Agreement"). To the extent there is any conflict between this Service Order and the Agreement, this Service Order shall govern. The terms of this Service Order are confidential information.

The parties have executed this Service Order as of the date of the last signature ("Service Order Effective Date").

PresenceLearning, Inc.

Customer

By:

DocuSigned by:
Fletcher Hutson
A9625E5023E240E

By:

DocuSigned by:
Rebecca Torgrimson
C26F2377E759450

Name:

Fletcher Hutson

Name:

Rebecca Torgrimson

Title:

VP of Sales

Title:

Fall River Joint Unified Special Education Di

Date:

2023-08-09

Date:

2023-08-08

Master Service Agreement

This Master Services Agreement ("MSA") is entered into as of the date of the last signature set forth on the signature page attached hereto ("Effective Date"), by and between PresenceLearning, Inc., a Delaware corporation with a place of business located at 530 Seventh Ave, Suite 501, New York, NY 10018 ("Presence"), and the undersigned customer ("Customer"). Each of Presence and Customer may individually be referred to as a "Party" and collectively referred to as the "Parties".

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Presence and Customer, hereby agree as follows:

1. Structure of the Agreement.

This MSA shall apply each time Customer engages with Presence for the provision of services and/or products ("Services"). The Services shall be described in one or more schedules (each, a "Schedule"), service orders (each, a "Service Order"), and/or exhibits (each, an "Exhibit"), each of which shall reference this MSA and, with respect to each Schedule or Service Order, shall be executed by the Parties. Each Schedule, Service Order, and Exhibit entered into or delivered hereunder (each an "Incorporated Document", and collectively, "Incorporated Documents") may provide additional terms and conditions related to the Services. This MSA and the Incorporated Documents are collectively referred to herein as the "Agreement". In the event of a conflict between the terms of this MSA and the terms of any Incorporated Document, the terms of the MSA shall control; provided, however, that the Parties may in any Incorporated Document specifically (i.e., with reference to the MSA) agree to: (a) exclude or except an otherwise controlling provision of this MSA; (b) adopt a clause or provision to apply in lieu of an otherwise controlling provision of this MSA; or (c) reference a governing external code, document, or standard that will apply in lieu of any otherwise controlling provision of this MSA (or any Incorporated Document).

2. Fee and Payment Terms.

Customer shall pay all fees (collectively, "Fees") specified in the Schedule or Service Order for the Services being purchased. Fees are due and payable thirty (30) calendar days from date of invoice, unless specified otherwise in a Service Order. Customer may dispute an invoice no later than twenty (20) calendar days from the date of the invoice. The Parties will work together in good faith to resolve any disputes as soon as possible. Upon resolution, Customer shall remit the amount owed within ten (10) calendar days. Customer is responsible for all taxes, except for taxes on Presence's income, unless Customer provides a state tax exemption certificate. If Customer does not submit a tax exemption certificate to Presence, Customer will be invoiced for any applicable taxes.

3. Term; Termination; Effects of Termination.

3.1. **Term.** The term of this MSA commences on the Effective Date and continues until terminated by either party pursuant to Section 3.2 (such period, the "Term"). Each Incorporated Document shall have the term specified therein.

3.2. **Termination.** This MSA or any Incorporated Document may be terminated: (a) by either Party without cause upon thirty (30) calendar days prior written notice to the other Party; (b) by Presence upon any failure of Customer to pay when due any Fees (as defined in Section 2) if such Fees are not being disputed in good faith in accordance with Section 2 and such failure continues uncured for a period of thirty (30) calendar days after Presence provides written notice of the non-payment; provided, however, that in lieu of terminating the MSA or any Incorporated Document, Presence may, at its sole option, suspend Services, in whole or in part; (c) by either Party with cause upon a non-payment related material breach of the Agreement by the other Party which breach is not cured within fifteen (15) calendar days after the breaching Party receives written notice of the breach from the non-breaching Party; or (d) immediately if the other Party becomes insolvent or declares bankruptcy.

3.3. **Effects of Termination.** Upon the termination of the MSA or the expiration or termination of any Incorporated Document for any reason, (a) all Fees owed to Presence that accrued before such termination or expiration will be immediately due and payable, except for any such amounts being disputed in good faith by Customer in accordance

with Section 2 and (b) Customer shall not be entitled to a refund for any annual Fees paid by Customer prior to the date of termination of the MSA or any Incorporated Document.

4. Services; Platform; Platform Specifications.

4.1. Services. Presence shall provide Customer with the Services and technical support set forth on each Service Order.

4.2. Platform. All Services shall be delivered via Presence's proprietary cloud-based platform (together with any components, software, or related documentation, the "Platform"). The applicable license granted by Presence to Customer with respect to Platform usage will be as set forth in the applicable Service Order.

4.3. Platform Specifications. The Platform is a cloud application. In order to access the Platform, a user must have a computer with a dual core processor and 2 GB RAM that has the ability to support a headset and microphone and a broadband internet connection with a minimum of 500 kbps (or higher) with upload and download speeds of 1mbps (or higher). Presence will provide technical support on weekdays between the hours of 8:00AM and 8:00PM (Eastern time). Customer may purchase required equipment from Presence pursuant to the terms and conditions set forth on the Equipment Schedule. Additional information regarding Platform specifications can be found at: <https://www.presencelearning.com/tech-requirements/>.

4.4. Platform Restrictions.

4.4.1. Customer shall not for itself or through a third party (and shall ensure that its authorized users and students do not): (i) translate, reverse engineer, decompile, or disassemble the Platform, or by any other method attempt to derive source code to the Platform; (ii) sublicense, rent, lease, loan, assign, transfer, share, or resell the Platform; (iii) make the Platform available to third parties; (iv) create derivative works based on the Platform, or use the Platform for any purpose other than as provided for in this Agreement (including, without limitation, altering any notices of intellectual property or other proprietary rights); or (v) make copies of documentation contained within the Platform.

4.4.2. If Customer breaches the terms of this Agreement or if Customer or any of its authorized users or students misuse the Platform or violate any laws with respect to the Platform, Presence may terminate or suspend Customer's and its authorized users' and students' access to the Platform and remove any material it deems offensive or in violation of this Section 4.4.2. Neither Customer, its authorized users, or customers may:

4.4.2.1. Circumvent any access or use restrictions put into place to prevent certain uses of the Platform or areas of the Platform or attempt to disable, impair, or destroy the Platform by, among other things, uploading, transmitting, storing, or making available any materials that contain any viruses, malicious code, malware, or any components;

4.4.2.2. Engage in behavior that violates any copyright, moral rights, trademark, trade dress, patent, trade secret, unfair competition, right of privacy, right of publicity, or any other proprietary rights of any third party;

4.4.2.3. Upload to the Platform and/or share any material that is unlawful, harmful, threatening, obscene, violent, abusive, tortious, defamatory, libelous, vulgar, lewd, profane, hateful, or otherwise objectionable, as determined in the sole discretion of Presence, or share any of materials that sexualizes minors or that is intended to, or could potentially, facilitate inappropriate interactions with minors, or other users;

4.4.2.4. Impersonate any person or entity, or falsely state or otherwise misrepresent their affiliation with a person or entity;

4.4.2.5. Disrupt, interfere with, or inhibit any other user from using the Platform (such as stalking, intimidation, harassment, or incitement or promotion of violence or self-harm);

4.4.2.6. Engage in chain letters, junk mails, pyramid schemes, phishing, spamming, fraudulent activities, send unsolicited messages, or place any advertisements of any products or services in the Platform; or

4.4.2.7. Take photos or screenshots of the Platform and/or post on social media or engage in any other behavior that violates the confidentiality of Platform.

5. Parties' Proprietary Rights; Use of Customer Intellectual Property; Content Restrictions; Removal of Content; Other Rights.

5.1. **Parties' Proprietary Rights.** Presence owns all right, title, and interest in and to the Platform and retains all rights and title to all proprietary content in the Platform, including therapy playlists and related documents and content, and retains all right, title and interest to any work product or other intellectual property developed and/or created by, or on behalf of, Presence (collectively, "Presence Intellectual Property"). Customer owns all right, title, and interest in and to any Customer proprietary content (collectively, "Customer Intellectual Property").

5.2. **Use of Customer Intellectual Property.** During the Term, Customer grants to Presence, solely in connection with Presence's performance of its obligations hereunder, a non-exclusive, royalty-free license to modify, display, combine, copy, store, transmit, and otherwise use Customer Intellectual Property that is uploaded to the Platform. Further, by uploading Customer Intellectual Property to the Platform, Customer and its authorized users of the Platform grant Presence a perpetual, non-exclusive, royalty-free license to modify, display, combine, copy, store, transmit, and otherwise use the materials.

5.3. **Other Rights.** Customer grants to Presence the limited right to use Customer's name, logo and/or other marks for the sole purpose of listing Customer as a customer in promotional materials. Customer may revoke this grant at any time by notifying Presence in writing and such revocation will be effective within fifteen (15) calendar days of the receipt of the notice.

6. Confidentiality.

6.1. **Confidential Information.** All information disclosed by one Party (in such capacity, the "Disclosing Party") to the other Party (in such capacity, the "Receiving Party") during the Term that is either identified in writing at the time of disclosure as confidential or that reasonably should be understood to be confidential given the nature of the information and the circumstances of the disclosure, whether in oral, written, graphic or electronic form, shall be deemed to be "Confidential Information."

6.2. **Exceptions.** Information will not be considered Confidential Information if the information is or was: (i) publicly available through no act or omission of the Receiving Party; (ii) in the Receiving Party's lawful possession prior to disclosure by the Disclosing Party and not obtained either directly or indirectly from the Disclosing Party; (iii) lawfully disclosed to the Receiving Party by a third party without restriction on disclosure; or (iv) independently developed by the Receiving Party without use of or access to the Disclosing Party's Confidential Information.

6.3. **Nondisclosure.** The Parties agree, that during the Term and for a period of one year thereafter (or, as applicable, with respect to Confidential Information that is a trade secret, indefinitely) after its termination, to hold each other's Confidential Information in confidence and not to disclose such information in any form to any third party without the express written consent of the disclosing party, except to employees, subcontractors, or agents (collectively, "Representatives") who are under a written non-disclosure agreement protecting the applicable Confidential information in a manner no less restrictive than this Agreement. Each Party shall remain responsible for any breaches of this Section 6.3 by any of such Parties' Representatives.

7. **Customer Data.** Customer retains all rights, in and to all data, files, information, provided by Customer or its authorized users to Presence.

8. Indemnification.

3.1. Indemnification by Customer. Unless prohibited by law or school district regulations, Customer shall indemnify and hold Presence harmless against any and all claims, demands, damages, liabilities and costs (including reasonable attorney's fees) incurred by Presence or its Representatives which (a) result from, or arise in connection with, (i) any breach of Customer's obligations or representations under this Agreement, including, without limitation, any breach of Section 12.3 below, or (ii) a negligent act or omission or willful misconduct of Customer, its agents, or employees, pertaining to its activities and obligations under this Agreement, and/or (b) resulting from, arising out of, or relating to any third party lawsuit or proceeding brought against Presence due to (x) Customer's or its authorized users' posted and uploaded content, (y) Customer's or its authorized users' illegal behavior or conduct, or (z) Customer's or its authorized users use of the Platform or any Presence property in any manner inconsistent with or in breach of this Agreement (collectively, "Presence Indemnifiable Claims"), including reasonable costs incurred in connection with preparing to defend against any Presence Indemnifiable Claims.

3.2. Indemnification by Presence. Presence shall indemnify and hold Customer and its Representatives, harmless against any and all claims, demands, damages, liabilities and costs (including reasonable attorney's fees) incurred by Customer which, directly or indirectly, result from, or arise in connection with, any negligent act or omission or willful misconduct of Presence, its agents, or employees, pertaining to Presence's activities and obligations under this Agreement (collectively, "Customer Indemnifiable Claims"), including reasonable costs incurred in connection with preparing to defend against any Customer Indemnifiable Claims.

3.3. Conditions of Indemnification. The obligations set forth in Sections 8.1 and 8.2 are conditioned upon: (a) prompt written notice by the indemnified party to the indemnifying party of any claim, action or demand for which indemnity is claimed; (b) complete control of the defense and settlement thereof by the indemnifying party, provided that no settlement of an indemnified claim shall be made without the consent of the indemnified party, such consent not to be unreasonably withheld or delayed; and (c) reasonable cooperation by the indemnified party in the defense as the indemnifying party may request. The indemnified party shall have the right to participate in the defense against the indemnified claims with counsel of its choice at its own expense.

9. Limitation of Liability.

9.1. DAMAGE DISCLAIMER. EXCEPT AS PROVIDED BELOW IN THIS SECTION 9, IN NO EVENT SHALL EITHER PARTY BE LIABLE FOR ANY CONSEQUENTIAL, INDIRECT, INCIDENTAL, PUNITIVE, OR SPECIAL DAMAGES WHATSOEVER, INCLUDING WITHOUT LIMITATION, DAMAGES FOR LOSS OF BUSINESS PROFITS, BUSINESS INTERRUPTION, LOSS OF BUSINESS INFORMATION, AND THE LIKE, ARISING OUT OF THIS AGREEMENT, EVEN IF SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

9.2. GENERAL DAMAGE CAP. EXCEPT AS PROVIDED ELSEWHERE IN THE AGREEMENT, IN NO EVENT SHALL PRESENCE BE LIABLE IN THE AGGREGATE FOR ANY DAMAGES OR LOSSES IN EXCESS OF THE GREATER OF THAN THE AMOUNT CUSTOMER PAID FOR SERVICES DURING A THREE-MONTH PERIOD PRECEDING THE EVENT GIVING RISE TO THE LIABILITY. THESE LIMITATIONS APPLY TO THE MAXIMUM EXTENT PERMITTED BY LAW EVEN IF (A) A REMEDY DOES NOT FULLY COMPENSATE CUSTOMER FOR ANY LOSSES OR (B) PRESENCE KNEW OR SHOULD HAVE KNOWN ABOUT THE POSSIBILITY OF DAMAGES.

10. Disclaimer of Warranties.

Except as otherwise set forth herein, the Services and Platform are provided "as is" without any warranty and, except as provided herein, Presence expressly disclaims any and all warranties, express, implied, or statutory, including warranties of title, non-infringement, merchantability, and fitness for a particular purpose. Further, Presence disclaims any warranty that the Platform will meet Customer's requirements or will be constantly available, uninterrupted, timely, secure, or error-free. In addition, Presence disclaims all liability for any actions resulting from Customer's use of the Platform. Customer understands that Customer's use and access to the Platform is at Customer's own discretion and risk, and Customer is solely responsible for any damage to computer systems or loss of data that results from such use. If Customer's users post or upload materials to the Platform, Presence is not responsible for any loss, corruption, damage, deletion of the materials.

11. Representations and Warranties

- 11.1. **Power and Authority.** Each Party represents that it has the full right, power, and authority to enter into this Agreement.
- 11.2. **Platform Performance.** Customer agrees and acknowledges that Customer has assessed the Platform's necessary specifications, performance, functionality, access to, and availability, and found it suitable for Customer's needs and requirements.
- 11.3. **Uploaded Materials.** Customer, for itself and on behalf of its authorized users, asserts that the party uploading materials to the Platform has all rights necessary to upload, share, and grant the rights set forth in this Agreement for all the materials.
- 11.4. **Safety of Platform.** Presence warrants to Customer that Presence has used commercially reasonable efforts to prevent the introduction of, and to the knowledge of Presence, the Platform does not contain any, software viruses, time or logic bombs, trojan horses, worms, timers or clocks, trap doors or other malicious computer instructions, devices, or techniques.

12. Miscellaneous.

- 12.1. **Compliance with Laws.** Each Party shall comply with all laws, rules and regulations, if any, applicable to it in connection with the performance of its obligations under the Agreement.
- 12.2. **Competitors.** Customer agrees, and will ensure its authorized users' and student's compliance, to not share or make available the Platform or Presence Property to a competitor of Presence.
- 12.3. **Survival.** Sections 2, 4.4, 5.1, 8–11, and 13 will survive expiration or termination of this Agreement.
- 12.4. **Amendments and Modifications.** Any amendment and modifications to this Agreement must be in writing, reference the Agreement, and be executed by both Parties.
- 12.5. **Third Party Beneficiaries.** This Agreement is not intended to benefit, nor shall it be deemed to give rise to, any rights to any third party.
- 12.6. **Assignment.** Customer shall not assign or otherwise transfer its rights or delegate its obligations under the Agreement, in whole or in part, without the prior written consent of Presence and any attempt to do so will be null and void. Presence may assign or transfer its rights to an affiliate or to a third party due to a merger, consolidation, change of control, sale of all or substantially all of its securities or assets, contract, management agreement, or otherwise.
- 12.7. **Force Majeure.** Neither Party shall be liable for failing or delaying performance of its obligations (except for the payment owed for services rendered) resulting from any condition beyond its reasonable control, including but not limited to, governmental action, acts of terrorism, earthquake, fire, flood, epidemics, pandemics or other acts of God, labor conditions, power failure, and Internet disturbances. Presence will not be responsible for receiving data, queries, or requests directly from Customer's authorized users, student users, or any other third party, or for the transmission of data between Customer's authorized users or student users and the Platform.
- 12.8. **No Waiver.** The failure to require performance of any provision of this Agreement shall not affect a Party's right to require performance at any time thereafter; nor shall any waiver of a breach of any provision constitute a waiver of the provision itself.
- 12.9. **Notices.** All notices relating to this Agreement must be in writing, sent by postage prepaid first-class mail, courier service, or via email: To Presence send to: PresenceLearning, Inc., 530 Seventh Ave, Suite M1, New York, NY 10018, Attn: Legal Department or via email at legal@presencelearning.com. To Customer: Notices will be sent to the physical or email address provided to Presence, or by other legally acceptable means.

12.10. **Independent Contractors.** The Parties are and shall remain independent contractors and nothing in this Agreement shall be deemed to create any agency, partnership, or joint venture relationship between the Parties. Neither Party shall be deemed to be an employee or legal representative of the other nor shall either Party have any right or authority to create any obligation on behalf of the other Party.

12.11. **Arbitration.** Any controversy or claim arising out of or relating to this Agreement, or the breach thereof, shall be settled by arbitration administered by the American Arbitration Association ("AAA") in accordance with its Commercial Arbitration Rules, and judgment on the award rendered by the arbitrator(s) may be entered in any court having jurisdiction thereof. The arbitration proceedings shall be confidential and conducted in the English language before a single neutral arbitrator to be selected by AAA. The place of arbitration shall be mutually agreed upon by the Parties.

12.12. **Entire Agreement.** This Agreement, including any Incorporated Documents, constitutes the entire agreement between the Parties with respect to the subject matter and supersedes all other prior agreements and understandings, both written and oral, between the Parties.

12.13. **Governing Law.** This Agreement and all disputes or controversies arising out of or relating to this Agreement are governed by the law of the state the Customer is located.

12.14. **Counterparts; Electronic Signatures.** This Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original but all of which together shall constitute one and the same instrument and shall become effective when one or more counterparts have been signed by each of the Parties and delivered to the other Party. A facsimile, PDF, or other electronic signature of this Agreement shall be valid and have the same force and effect as a manually signed original.

PresenceLearning, Inc.

LEA

By:

DocuSigned by:
Fletcher Hutson
A9825E5023E249B

By:

DocuSigned by:
Rebecca Torgrimson
C26F2377E769450

Name:

Fletcher Hutson

Name:

Rebecca Torgrimson

Title:

VP of Sales

Title:

Fall River Joint Unified Special Education Di

Date:

2023-08-09

Date:

2023-08-08

EQUIPMENT PURCHASE SCHEDULE

This Equipment Purchase Schedule (the “Equipment Purchase Schedule”) is incorporated and made part of the Agreement between Presence and Customer and lists the terms and conditions upon which Customer may purchase hardware, Test Kits, OT Kits and materials (collectively “Equipment”) from Presence. Unless otherwise defined herein, capitalized terms shall have the definition set forth in the MSA.

1. **Hardware Available for Purchase.** Customer may, at Customer’s option, purchase the hardware set forth below at the purchase prices set forth opposite each hardware type (note that the listed prices do not include any applicable tax or shipping costs):

| Equipment Type | Price per unit |
|-------------------------------|-----------------------|
| Standard webcam with tripod | \$49.00 |
| ANDREA Over Ear USB headset | \$29.00 |
| ANDREA 455 Stereo headset | \$25.00 |
| ANDREA Y-100B Splitter | \$5.00 |
| ANDREA USB Sound Card Adapter | \$14.00 |
| Document Camera | \$90.00 |

Customer is not restricted from purchasing hardware from any other vendor or any third-party. A list of the recommended hardware providers and specifications is provided in Section 8 hereof.

2. **WISC-V and WAIS-IV Kits.**

2.1 **Purchase of WISC-V Kits and/or WAIS -IV Kits.** If Customer may access WISC-V and/or WAIS-IV assessments, Customer may purchase WISC-V and/or WAIS-IV test kits (each, a “Test Kit”) from Presence. Test Kits are not included in the price of the assessments. Each Test Kit comes with one (1) set of Block Design Blocks and one (1) Block Design Stimulus Book for use in connection with the WISC-V and/or WAIS-IV assessments. Prices of the Test Kits will be reflected in the Service Order entered into at the time the Test Kits are to be purchased.

| WISC-V / WAIS -IV | Price per unit |
|--|-----------------------|
| Block Design only Stimulus Book | \$11.00 |
| Block Design Blocks | \$46.00 |

2.2 **Tracking and Return of Kits.** Customer understands and acknowledges that the Test Kits are considered trade secrets by their respective publishers and will make commercially reasonable efforts to retrieve the Test Kit from each student who received one. After a Test Kit has been used by a student, Customer must arrange for the return of the Test Kit directly to Customer. On a quarterly basis, Customer will acknowledge and confirm to Presence that the Test Kits are in Customer’s possession (in a mutually agreed upon manner). At no time will a Test Kit remain in the possession of a Customer’s student once it has been used.

3. **OT Kits.** Customer may purchase Occupational Therapy Kits (each, an “OT Kit”) for a fee of \$85.00 per OT Kit. Each OT Kit includes materials that may be utilized in occupational therapy sessions.

4. **Delivery and Delivery Address; Title; Risk of Loss.**

4.1 **Delivery and Delivery Address.** Presence will ship Equipment to the addresses provided by Customer. Customer is solely responsible for providing the correct shipping address for each addressee that is to receive the Equipment. If Customer provides an incorrect address, then Customer will purchase replacement Equipment that will be delivered to the correct address. If Equipment is misdelivered due to Presence’s error, Presence will promptly ship replacement Equipment to the correct address at no cost to Customer.

4.2 **FOB.** Presence shall ship and deliver the Equipment FOB destination, and the title to and risk of loss of the Equipment will pass to Customer upon delivery.

4.3 **Delivery Dates.** All delivery dates are approximate. Presence shall not be liable for any losses, damage, penalties or expenses for failure to meet any expected delivery date.

4.4 **Received and Accepted.** Equipment is deemed received and accepted upon delivery to the address provided by Customer.

5. **Inspection of Goods.** Customer has the right to examine the Equipment upon receipt and has 3 days in which to notify Presence of any claim for damages based on the condition of the Equipment. Such notice must specify in detail the particulars of the claim. Failure to provide such notice within the requisite time period constitutes irrevocable acceptance of the equipment. Defective Equipment must be returned to Presence in accordance with accepted trade practices.
6. **Fees; Payment.** Customer agrees to pay for the Equipment according to the terms set forth in the applicable Service Order. Customer is responsible for all taxes and shipping, which fees may vary based on shipment destination.
7. **Disclaimer of Warranty.** Presence is not the manufacturer of the Equipment and the Equipment is being sold "as is," and Presence disclaims all warranties of quality, whether express or implied, including the warranties of merchantability and fitness for particular purpose.
8. **Delay or Failure to Perform.** Presence will not be liable to Customer for any delay, non-delivery or default due to labor disputes, transportation shortage, Acts of God, or any other causes outside of Presence's control. Presence shall notify Customer immediately upon realization that it will not be able to deliver the Equipment as promised.
9. **Suggested Hardware Specification.** The following is a list of suggested hardware and specifications for use in clinical services:

| Hardware Type | Requirements | Suggested Brand | Suggested Model |
|--------------------|--|-----------------|------------------------|
| Webcam with tripod | <ul style="list-style-type: none"> ● Attachable tripod ● Video resolution 1920X1080 ● Auto focus ● Field of View = 65° | N/A | N/A |
| Headset | <ul style="list-style-type: none"> ● Noise-canceling microphone ● 40mm stereo speakers with deep bass sound deliver crystal clear audio | ANDREA | EDU-455 STEREO HEADSET |
| Headset USB | <ul style="list-style-type: none"> ● Noise-canceling microphone ● 40mm stereo speakers with deep bass sound deliver crystal clear audio | ANDREA | OVER EAR USB NC-455VM |
| Splitter | <ul style="list-style-type: none"> ● Splitter cable allows you to connect 2 headphones simultaneously to your computer so parents and providers can monitor and listen to what the student is hearing | ANDREA | Y-100B |
| Sound card | <ul style="list-style-type: none"> ● External USB headset adapter with CD quality digital sample rates ● Bypasses a computer's sound system, creating superior low-noise audio | ANDREA | EDU-USB PL-CS-PRESENCE |
| Document camera | <ul style="list-style-type: none"> ● Capture images of A4 and US letter pages ● Built-in LED lights | HUE | HD Pro Camera |

PLATFORM LICENSE SCHEDULE

This Platform License Schedule (“Platform License Schedule”) is incorporated and made part of the Agreement between Presence and Customer and lists the terms and conditions for the Platform License. Capitalized terms not defined in this Platform License Schedule shall have the meaning set forth in the MSA. In the event of a conflict between this Platform License Schedule and the MSA, unless specifically referenced herein, the MSA shall govern.

1. **DEFINITIONS.** With respect to all Services provided pursuant to this Platform License Schedule, the following terms shall have the meanings set forth below:

“Authorized Users” or “Authorized User” means Customer’s teachers or staff who are recruited, managed, and employed or contracted by Customer, and for whom a license is purchased.

“Clinical Workshops” means access to the following workshops as shall be set forth in the Service Order:

- Clinical Workshops for Speech-Language Pathologists;
- Clinical Workshops for Occupational Therapists;
- Clinical Workshops for School Psychologists and Behavioral & Mental Health Professionals; and
- Clinical Workshops for Educators and Support Personnel.

“Improvement” means any invention, modification, addition, derivative work, enhancement, revision, translation, abridgment or expansion to or arising from a work, or any other form in which a work or any part thereof, may be recast, transformed, or adapted.

“Personal Information” and/or “PI” means information that can identify a specific individual.

“Student Data” means any PI belonging to a Student User.

“Student User” or “Student Users” means the Customer’s students currently enrolled at Customer’s organization.

“Telehealth Institute” means proprietary self-guided training modules.

“Therapy Room” means a clinician-specific web-based online room on the platform only accessible by specific link controlled by the clinician to whom a virtual therapy room is assigned.

2. **LICENSE.**

- 2.1 **License Grant.** During the Service Order Term (as such term is defined in the Service Order), Presence grants to Customer a limited, non-exclusive, revocable, non-sublicensable, royalty-free, license for each Authorized User to use and display the Platform (the “License”).
- 2.2 **Business Use.** Customer agrees that it will inform and instruct its Authorized Users that the Platform and Presence Intellectual Property are solely and exclusively to be used for the benefit of the Customer and Customer’s Student Users (“Business Use”). Authorized Users may not use the Platform or any Presence Intellectual Property for personal or independent business purposes. The use of the Platform and/or Presence Intellectual Property for any purpose other than Business Use will constitute cause for immediate termination of this Platform License.
- 2.3 **Disclosure of Improvements and Developments.** Unless otherwise provided herein, Presence will have no obligation to disclose to Customer any Platform Improvements.
- 2.4 **Acknowledgements.** Customer acknowledges and agrees that Presence is in the business of commercially licensing the Platform and providing services relating to the Platform to third parties and that the Platform may contain errors. PRESENCE SHALL NOT HAVE ANY DUTIES OR RESPONSIBILITIES OTHER THAN THOSE SPECIFICALLY SET FORTH IN THE INCORPORATED DOCUMENTS AND NO IMPLIED OBLIGATIONS SHALL BE READ INTO THE INCORPORATED DOCUMENTS.

3. **PLATFORM FEES.** The Annual Fee for use of the License shall be set forth in the Service Order and is nonrefundable and payable within thirty (30) days of the signing of the Platform License Schedule.

4. SERVICE OPTIONS:

| Service Option | Description |
|--|---|
| Therapy Essentials - Starter | <ul style="list-style-type: none"> ● Limited monthly access to private therapy room, activities, and games. ● Organizational and documentation tools and features. ● Administrator Dashboard that enables one administrator to track usage of the account. |
| Therapy Essentials - Premier | <ul style="list-style-type: none"> ● Unlimited access to private therapy room, activities, and games. ● Organizational and documentation tools and features. ● Administrator Dashboard that enables one administrator to track usage of the account. |
| Therapy Essentials - Pro | All the benefits of the Therapy Essentials - Premier plus the ability for each Authorized User to administer up to 50 components/batteries of assessments per year. The selection of available assessments will be based on the administering Clinician's discipline. |
| Therapy Essentials - Elite | All the benefits of the Therapy Essentials Premier plus each Clinician will have unlimited access to all assessments within the Clinician's discipline, including, as applicable, all speech, cognitive ability, and academic assessments. |
| Therapy Essentials - Premier Academic Achievement (For SPED Ed and Gen Ed teachers who only need access to assessments) | <p>Access to private therapy room and unlimited access to academic achievement assessments.</p> <p>Administrator Dashboard that enables one administrator to track usage of the account.</p> |

Customer may designate alternate Authorized Users for Therapy Essentials – Premier, Therapy Essentials – Pro, Therapy Essentials – Elite, and Therapy Essentials – Premiere Academic Achievement and, if applicable, all such Authorized Users will have access to assessments specific to their disciplines.

EXHIBIT I TO PLATFORM LICENSE SCHEDULE

SPEECH-LANGUAGE ASSESSMENTS

Clinical Evaluation of Language Fundamentals-5 Screener (CELF-5 Screener)
Clinical Evaluation of Language Fundamentals-5 (CELF-5)
Clinical Evaluation of Language Fundamentals-5 Metalinguistics (CELF-5 Meta)
Clinical Evaluation of Language Fundamentals - Preschool-3 (CELF-P-3)
Clinical Evaluation of Language Fundamentals Preschool - 2 (CELF-P-2)
Clinical Evaluation of Language Fundamentals - Preschool-2 Spanish (CELF-P-2 Spanish)
Comprehensive Assessment of Spoken Language, 2nd Ed. (CASL-2)
Goldman-Fristoe Test of Articulation-3 (GFTA-3)
Arizona Articulation Phonology Scale, 4th Ed. (Arizona-4)
Peabody Picture Vocabulary Test, 5th Ed. (PPVT-5)
Expressive Vocabulary Test, 3rd Ed. (EVT-3)
Comprehensive Test of Phonological Processing, 2nd Ed. (CTOPP-2)
Gray Oral Reading Test-5 (GORT-5)
Test of Auditory Processing Skills – Fourth Edition (TAPS-4)
Test of Auditory Processing Skills - Third Edition - Spanish (TAPS-3 Spanish)
Oral and Written Language Scales-2 (OWLS-2)
Clinical Evaluation of Language Fundamentals, 4th Ed., Spanish (CELF-4-Spanish)
Expressive One-Word Picture Vocabulary Test-4: Spanish-Bilingual Edition (EOWPVT-4-Spanish)
Receptive One-Word Picture Vocabulary Test-4: Spanish-Bilingual Edition (ROWPVT-4-Spanish)
Expressive One-Word Picture Vocabulary Test-4 (EOWPVT-4)
Receptive One-Word Picture Vocabulary Test-4 (ROWPVT-4)
Goldman-Fristoe Test of Articulation, 3rd Ed., Spanish (GFTA-3-Spanish)
Test of Language Development-Primary-5 (TOLD-P-5)
Test of Language Development-Intermediate-5 (TOLD-I-5)
Test of Pragmatic Language - 2nd Edition (TOPL-2)
Receptive-Expressive Emergent Language Test - Fourth Edition (REEL-4)
Oral Passage Understanding Scale (OPUS)
Autism Diagnostic Observation Schedule - 2nd Edition (ADOS-2) *PL clinicians can only be observers - there has to be a trained facilitator with the child*
Children's Communication Checklist-2nd Edition (CCC-2)
Khan-Lewis Phonological Analysis 3rd Edition (KLPA-3)
Phonological and Print Awareness Scale (PPA)
School Function Assessment (SFA)
Stuttering Severity Instrument 4th Edition (SSI-4)

PSYCHOEDUCATIONAL ASSESSMENTS

Cognitive Assessments

Wechsler Intelligence Scale for Children-Fifth Edition (WISC-V)
Woodcock-Johnson IV Test of Cognitive Abilities (WJ IV COG)
Bateria IV Cognitive Battery
Woodcock-Johnson IV Early Cognitive and Academic Development (ECAD)
Comprehensive Test of Nonverbal Intelligence – Second Edition (CTONI-2)
Test of Nonverbal Intelligence – Fourth Edition (TONI-4)
Preschool Test of Nonverbal Intelligence (PTONI)
Kaufman Brief Intelligence Test – Second Edition (KBIT-2)
Wechsler Adult Intelligence Scale – Fourth Edition (WAIS-IV)
Wechsler Intelligence Scale for Children – Fifth Edition Spanish (WISC-5 Spanish)
Cognitive Assessment System - 2nd edition (CAS-2)
Cognitive Assessment System - 2nd Edition: BRIEF (CAS-2: BRIEF)
Developmental Assessment for Individuals with Severe Disabilities Third Edition (DASH-3)
Developmental Assessment for Young Children - Second Edition (DAYC-2)

Processing Assessments

Wechsler Memory Scale – Fourth Edition (WMS-IV)
Woodcock-Johnson IV Oral Language (WJIV-OL)
Birth to Three Assessment and Intervention System-Second Edition (BTAIS-2)
Test of Memory and Learning - Second Edition (TOMAL-2)
Executive Functions Test-Elementary Normative Update (EFT-E:NU)
Rapid Automatized Naming and Rapid Alternating Stimulus Tests (RAN/RAS)
Test of Auditory Processing Skills – Fourth Edition (TAPS-4)
Test of Auditory Processing Skills - Third Edition - Spanish (TAPS-3 Spanish)
Preschool Early Numeracy Screener (PENS)
Comprehensive Test of Phonological Processing – Second Edition (CTOPP-2)
Autism Diagnostic Observation Schedule - 2nd Edition (ADOS-2) *PL clinicians can only be observers - there has to be a trained facilitator with the child*
Beery Visual Motor Integration Test (Beery VMI)
School Function Assessment (SFA)

Academic/Achievement Assessments

Woodcock-Johnson IV Tests of Achievement (WJ IV ACH)
Bateria IV Achievement Battery
KeyMath – 3 Diagnostic Assessment
Gray Oral Reading Tests – Fifth Edition (GORT-5)
Gray Silent Reading Test (GSRT)
Kaufman Test of Educational Achievement – 3rd Edition (KTEA-3)
Kaufman Test of Educational Achievement Brief Form – 3rd Edition (KTEA-3 Brief)
Wechsler Individual Achievement Test – Fourth Edition (WIAT-4)
Oral and Written Language Scales-2 (OWLS-2)
Oral Passage Understanding Scale (OPUS)
Preschool Early Numeracy Screener (PENS)
Jordan Dyslexia Assessment/Reading Program - Second Edition
School Function Assessment (SFA)

OCCUPATIONAL THERAPY ASSESSMENTS

Motor-Free Visual Perception Test – Fourth Edition (MVPT-4)
Developmental Test of Visual Perception - Third Edition (DTVP-3)
Beery Visual Motor Integration Test (Beery VMI)
School Function Assessment (SFA)
Sensory Profile 2nd Edition (SP-2)
Sensory Processing Measure - Preschool (SPM-P)
Sensory Processing Measure (SPM)

Please note the following:

- The listed assessments will only be made available to Authorized Users with the verified clinical credentials necessary to administer the assessments;
- Psychoeducational Assessments will only be accessible to Authorized Users who purchase Therapy Essentials Pro or Therapy Essentials Elite;
- The Platform includes electronic versions of the applicable test stimuli and test manuals for each assessment. Customer is responsible for obtaining test protocols, response booklets, equipment, or any test manipulatives that may be required to administer the assessment; and
- Presence is continuously updating its assessment offerings; therefore, the above list is subject to change.

PROPOSAL 1949



PACKWAY MATERIALS, INC.

22244 CASSEL ROAD
P.O. BOX 70
CASSEL, CA 96016
(530) 335-4197
FAX (530) 335-4557
CONTRACTORS LIC. # 233819

Fall River School District
Attn. Rick Neugebauer

| | |
|---|----------------------------|
| PHONE 530-604-1637 | DATE Aug 4, 2023 |
| JOB NAME/LOCATION Re: AG Barn Pad at the Fall River High School | |
| JOB NUMBER | JOB PHONE |

We hereby submit specifications and estimates for:

Compact a 60 foot by 58 foot, 6 inch thick gravel pad.
Pad to be 5 feet from black top and 11 feet from fence.
Finish grade to be 2 inches below the yellow mark on black top.

Lump Sum - \$5,500.00

FUEL SURCHARGE: If the average daily price of fuel exceeds \$4.50 per gallon per the AAA report for Redding, CA, a fuel surcharge will be added.

EXCLUSIONS: (Unless Noted Above) Engineering, Surveying, Bonds, Permits, Excavation or Removal of Hazardous Materials, Drilling and Blasting.

We Propose hereby to furnish material and labor — complete in accordance with the above specifications, for the sum of:
Five Thousand Five Hundred Dollars dollars (\$ **\$5,500.00**)

Payment to be made as follows:

Upon Completion

All material is guaranteed to be specified. All work to be completed in a professional manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control, Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Worker's Compensation insurance.

Authorized Signature _____

Note: This proposal may be withdrawn by us if not accepted within 30 days.

Acceptance of Proposal — The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work specified. Payment will be made as outlined above.

Signature _____

Date of Acceptance: 08/07/23

Signature _____

CHECK HERE IF ADDITIONAL PAGES ARE ATTACHED 9 Pages

| | |
|------------------------------------|-----------------|
| AGREEMENT OR PURCHASE ORDER NUMBER | AGENCY CNIPS ID |
| | 02739 |
| PROGRAM YEAR | |
| 2023-24 | |

- This Agreement is entered into between the Agency (program operator) and Vendor named below:
 AGENCY'S NAME (PROGRAM OPERATOR)
Shasta County Office of Education
 VENDOR NAME (AWARDED VENDOR)
Fall River Joint Unified School District
 - The term of this Agreement is (must include month/date/year):
August 14, 2023 through August 14, 2024
 - The maximum amount of this Agreement is (must include maximum amount to this Agreement in dollars and cents): \$ 16,740.00
- Both parties agree to comply with the terms and conditions of the following exhibits, which are by this reference made a part of this agreement: CPU 04-A – Small Purchase Food Service Agreement (Unitized Meals Only)

| Exhibits | Title | # of Pages | Included |
|-----------|--------------------------------|------------|-------------------------------------|
| Exhibit A | Scope of Work | 3 Page(s) | <input checked="" type="checkbox"/> |
| Exhibit B | General Terms and Conditions | 4 Page(s) | <input checked="" type="checkbox"/> |
| Exhibit C | Cost Per Meal Table | 1 Page(s) | <input checked="" type="checkbox"/> |
| Exhibit D | Certifications (if applicable) | 1 Page(s) | <input checked="" type="checkbox"/> |
| Exhibit E | 21-Day Cycle Menu from Vendor | Page(s) | <input type="checkbox"/> |
| Exhibit F | Nondiscrimination Statement | 1 Page(s) | <input checked="" type="checkbox"/> |

**If any additional documents were included in this agreement, they must be notated (attach an additional page if necessary).*

In witness whereof, this Agreement has been executed by the parties hereto. The Agency's solicitation and Vendor's proposal (response) are incorporated by reference and made a part of this Agreement.

Important: This Agreement is not effective until fully executed (signed by both parties with signature dates). The effective date of this Agreement must be on or after the executed signature dates (by both parties).

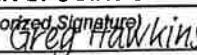

| | |
|---|-----------------------------------|
| VENDOR | |
| VENDOR'S NAME (If other than an individual, state whether a corporation, partnership, etc.) <u>Fall River Joint Unified School District</u> | |
| BY (Authorized Signature)  Greg Hawkins (Aug 8, 2023 15:52 PDT) | DATE SIGNED <u>Aug 8, 2023</u> |
| PRINTED NAME AND TITLE OF PERSON SIGNING (If other than an individual, state whether a corporation, partnership, etc.) <u>Greg Hawkins, Superintendent</u> | |
| ADDRESS <u>20375 Tamarack Avenue, Burney, CA 96013-4054</u> | |
| AGENCY (Program Operator) | |
| AGENCY'S NAME (Program Operator) <u>Shasta County Office of Education</u> | |
| BY (Authorized Signature)  Michelle Larsen (Aug 8, 2023 15:50 PDT) | DATE SIGNED <u>Aug 8, 2023</u> |
| PRINTED NAME AND TITLE OF PERSON SIGNING (If other than an individual, state whether a corporation, partnership, etc.) <u>Michelle Larsen, Health & Nutrition Director</u> | |
| ADDRESS <u>43 Hilltop Dr., Redding, CA 96003</u> | |

Exhibit A (Scope of Work)
 2 CFR 200.319(d)(1)(2)

Point of Contacts

| | |
|--|--|
| Agency Name: Shasta County Office of Education | Vendor Name: Fall River Joint Unified School Dist. |
| Program Operator Contact: Michelle Larsen | Authorized Representative: Greg Hawkins |
| Address: 43 Hilltop Dr., Redding, CA 96003 | Address: 20375 Tamarack Ave., Burney, CA 96013 |
| Phone: 530-225-0188 | Phone: 530-335-4538 |
| Fax: 530-225-2970 | Fax: 530-335-3115 |
| Email: mlarsen@shastacoe.org | Email: ghawkins@frjUSD.org |

Term of Agreement

The term of the Agreement will be for a one-year period beginning 8/14/23 through 8/14/24 and may not exceed \$16,740.00 over the entire term of the agreement. The effective date is either the proposed award date or the date of approval of the Agreement by the Agency, whichever is later. Work shall not commence until the effective date.

1. The Vendor will provide the following prepared meals [select all that apply]:
 Breakfast Lunch Supper Snack
2. The Vendor will provide milk for each of the prepared meals [select all that apply]:
 Breakfast Lunch Supper Snack
3. The meals, including snacks, will be [select one option]:
 Delivered by the Vendor Picked up by the Agency
4. The agreed upon delivery schedule is as follows [select all that apply]:
 Monday Tuesday Wednesday Thursday Friday Saturday Sunday
5. The agreed upon time of delivery is as follows [select all that apply]:
 Morning Afternoon Evening
6. The delivery time agreed upon by both parties is between the hours of [insert the delivery window timeframe]: 1:00 and 2:00
7. The number of delivery sites, agreed upon by both parties, is [enter the number of delivery sites]:
 2. Note: Specify the delivery site details, address, city, state, zip, and delivery dates and times, agreed upon by both parties, in the space provided under the section titled *Delivery Site Details*.
8. Proper containers to maintain the required temperatures of food and milk, while in transit, will be provided by [select one option]:
 The Vendor The Agency
9. Meal substitutions for program participants with disabilities or dietary restrictions will be provided by [select one option]:
 The Vendor The Agency

10. The number of meals and cost of each meal, to be supplied per this agreement, will be as follows:

| Meal Type | Servings Per Day* | Number of Serving Days | Unit Price Per Meal | Total Price |
|--------------------|-------------------|------------------------|---------------------|---------------------|
| Breakfast | 0 | 0 | \$ 0 each | \$ 0 |
| AM Snack | 0 | 0 | \$ 0 each | \$ 0 |
| Lunch | 0 | 0 | \$ 0 each | \$ 0 |
| PM Snack | 0 | 0 | \$ 0 each | \$ 0 |
| Supper | 31 | 180 | \$ 3.00 each | \$ 16,740.00 |
| Evening Snack | 0 | 0 | \$ 0 each | \$ 0 |
| Grand Total | | | | \$ 16,740.00 |

*The Agency may adjust the number of meals per the details provided in Item No. 11

11. The Vendor agrees to allow the Agency to adjust the number of meals each [select a frequency]:
 Daily Weekly Monthly
12. As noted above, in Item 10, the adjustment to the number of meals must be submitted by the Agency to the Vendor in the following format [select one option]:
 By Phone By Email By Fax
13. The Vendor agrees that the Agency is not required or expected to pay the Vendor for meals that are delivered outside of the agreed upon delivery time [select one option]:
 Yes No
14. The Vendor agrees that the Agency is not required or expected to pay the Vendor for meals that do not meet the sanitation and safety requirements at the time of delivery [select one option]:
 Yes No
15. The Vendor agrees that the Agency is not required or expected to pay the Vendor for meals that do not meet the CACFP meal requirements [select one option]:
 Yes No
16. The Vendor agrees, in carrying out the provisions of this agreement, they will provide a detailed invoice (for each billing cycle) that details the total number of meals and snack, by meal type, with the price per meal, total charges, and any taxes or additional fees assessed at the time of invoice [select one option]:
 Yes No
17. The Vendor agrees to provide temperature logs to the Agency [select one option]:
 Yes No
18. The Vendor agrees to serve meals and snacks that meet the CACFP Meal Pattern requirements as specified in 7 CFR, sections 226.20(a) through 226.20(c), as applicable, and must always meet the current regulations (including any changes or updates to the meal pattern requirements over the course of the contract) [select one option]:
 Yes No
19. The Vendor understands that the Agency is unable to use federal funds to cover the cost of the meals that do not meet the federal requirements [select one option]:
 Yes No

20. The vendor agrees to sign and return the following certifications: Certification Regarding Lobbying, Debarment, Suspension and Other Responsibility Matters; Equal Employment, Drug-Free Workplace Requirements, and any other required certifications (if applicable) [select one option]:

Yes No

21. The Vendor agrees to submit a proposed 21-Day Cycle Menu (please refer to the Sample 21-Day Cycle Menu provided in the Solicitation, on Page _____ by the Agency) [select one option]:

Yes No

22. Please specify all delivery sites, delivery location details, and delivery time details:

| | Name of Entity | Address | City | Day | Time | Window |
|----|---------------------------------------|----------------------|----------------------------|-----|---|-------------|
| 1 | Burney After School Project Share | 37403 Toronto Avenue | Burney, CA 96013 | M-F | <input type="checkbox"/> Morning <input checked="" type="checkbox"/> Afternoon <input type="checkbox"/> Evening | 1:00 - 2:00 |
| 2 | Fall River After School Project Share | 24977 Curve Street | Fall River Mills, CA 96028 | M-F | <input type="checkbox"/> Morning <input checked="" type="checkbox"/> Afternoon <input type="checkbox"/> Evening | 1:00 - 2:00 |
| 3 | | | | | <input type="checkbox"/> Morning <input type="checkbox"/> Afternoon <input type="checkbox"/> Evening | |
| 4 | | | | | <input type="checkbox"/> Morning <input type="checkbox"/> Afternoon <input type="checkbox"/> Evening | |
| 5 | | | | | <input type="checkbox"/> Morning <input type="checkbox"/> Afternoon <input type="checkbox"/> Evening | |
| 6 | | | | | <input type="checkbox"/> Morning <input type="checkbox"/> Afternoon <input type="checkbox"/> Evening | |
| 7 | | | | | <input type="checkbox"/> Morning <input type="checkbox"/> Afternoon <input type="checkbox"/> Evening | |
| 8 | | | | | <input type="checkbox"/> Morning <input type="checkbox"/> Afternoon <input type="checkbox"/> Evening | |
| 9 | | | | | <input type="checkbox"/> Morning <input type="checkbox"/> Afternoon <input type="checkbox"/> Evening | |
| 10 | | | | | <input type="checkbox"/> Morning <input type="checkbox"/> Afternoon <input type="checkbox"/> Evening | |

23. Any additional requirements agreed upon between the Agency and the Vendor must be notated below at the time of this agreement [enter the specific details or enter N/A]:

- Transport Sheets will accompany each meal with serving size per item (ex: 3 chicken nuggets each or 1/2 slice of bread).
-
-
-
-

Exhibit B General Terms and Conditions

General:

- The Agency and Vendor agree to operate in accordance with the Child and Adult Care Food Program (CACFP) regulations set forth in Title 7, Code of Federal Regulations (7 CFR), Part 226.
- The Agency will monitor for compliance with the terms of this agreement, including the review of the Vendor's meal documentation, as specified above, to assure that the provided meals meet the CACFP meal pattern requirements prior to submitting the request for CACFP meal reimbursements in the Child Nutrition Information and Payment System (CNIPS).
- The Agency agrees to pay for the number of meals ordered for the amount specified within this agreement, unless otherwise negotiated and agreed upon with the Vendor. The Agency agrees that any adjustments to the number of meals ordered must be communicated to the vendor within the agreed upon timeframe, as specified in this agreement.
- The Agency will notify the vendor, of any meal modification(s) necessary within their CNP, at least 2 hours/days (e.g., 48 hours) prior to the delivery of the meal or when the agency receives notification of the required meal modification(s). [ADA Amendments Act of 2008]
- The Agency shall provide the food service management company with a list of the State agency approved child care centers, day care homes, adult day care centers, and outside-school-hours care centers to be furnished meals by the food service management company, and the number of meals, by type, to be delivered to each location; 7 CFR 226.6(i)(1).
- The Vendor shall maintain such records (supported by invoices, receipts or other evidence) as the institution will need to meet its responsibilities under this part, and shall promptly submit invoices and delivery reports to the institution no less frequently than monthly; 7 CFR 226.6(i)(2).
- The Vendor shall have Federal, State or local health certification for the plant in which it proposes to prepare meals for use in the Program, and it shall ensure that health and sanitation requirements are met at all times. In addition, the State agency may require the food service management company to provide for meals which it prepares to be periodically inspected by the local health department or an independent agency to determine bacteria levels in the meals being prepared. These bacteria levels shall conform to the standards which are applied by the local health authority with respect to the level of bacteria which may be present in meals prepared or served by other establishments in the locality. Results of these inspections shall be submitted to the institution and to the State agency; 7 CFR 226.6(i)(3).
- The meals served under the contract shall conform to the cycle menus upon which the bid was based, and to menu changes agreed upon by the institution and food service management company; 7 CFR 226.6(i)(4).
- The books and records of the food service management company pertaining to the institution's food service operation shall be available for inspection and audit by representatives of the State agency, of the Department, and of the U.S. General Accounting Office at any reasonable time and place, for a period of 3 years from the date of receipt of final payment under the contract, or in cases where an audit requested by the State agency or the Department remains unresolved, until such time as the audit is resolved; 7 CFR 226.6(i)(5).

- The Vendor shall operate in accordance with current Program regulations; 7 CFR 226.6(i)(6).
- The Vendor shall not be paid for meals which are delivered outside of the agreed upon delivery time, are spoiled or unwholesome at the time of delivery, or do not otherwise meet the meal requirements contained in the contract; 7 CFR 226.6(i)(7).
- Meals shall be delivered in accordance with a delivery schedule prescribed in the contract; 7 CFR 226.6(i)(8).
- Increases and decreases in the number of meal orders may be made by the institution, as needed, within a prior notice period mutually agreed upon in the contract; 7 CFR 226.6(i)(9).
- All meals served under the Program shall meet the requirements of 7 CFR 226.20; 7 CFR 226.6(i)(10).
- All breakfasts, lunches, and suppers delivered for service in outside-school-hours care centers shall be unitized, with or without milk, unless the State agency determines that unitization would impair the effectiveness of food service operations. For meals delivered to child care centers and day care homes, the State agency may require unitization, with or without milk, of all breakfasts, lunches, and suppers only if the State agency has evidence which indicates that this requirement is necessary to ensure compliance with 7 CFR 226.20. 7 CFR 226.6(i)(11).
- The Vendor agrees to ensure their food preparation facility is adequate to prepare the required and agreed on number of meals and snacks.
- The Vendor agrees to adhere to all federal, state, and local health and sanitation and certification requirements (the Vendor will provide a copy of such certifications upon request by the Agency).
- The Vendor agrees that it will make any and all modifications according to the ADAAA of 2008.
- The Vendor agrees to provide meals and snacks in accordance with the current CACFP Meal Pattern; 7 CFR 226.20.
- The Vendor agrees to provide all requested documentation to the Agency, prior to or at the time of the scheduled delivery or pick-ups, including but not limited to the following:
 - Dated menus for all meals/snacks. The menus must specify each food item that meets the meal pattern requirements, type of milk, foods that are whole grain or whole grain-rich, names of breakfast cereals, etc.
 - Documents that include the number of meals provided and delivered, specific foods provided to meet all required meal pattern requirements, serving size information for each food item, and the total quantities of all foods (optional unless requested by the Agency).
 - Product information detailing the packaging, nutrition facts label, and ingredients for items (if served) such as breakfast cereal, tofu, yogurt, whole grain or whole grain-rich foods, tofu, etc.
 - Product information for combination foods that contain more than one food component (e.g., meat and grain), child nutrition labels or product formulation statements for commercially prepared items (e.g., chicken nuggets, fish sticks, ravioli, meatballs, etc.), and standardized recipes for in-house prepared dishes (e.g., chicken noodle casserole).

Termination [2 CFR Appendix II to Part 200]:

- The Agreement may be terminated without cause by the Agency upon written notice to the Vendor, thirty days (30 days) prior to the date of termination.
- The Agency may terminate this Agreement should the Vendor fail to perform the requirements of this Agreement at the time and in the manner herein provided.
- Upon termination of the Agreement prior to the end of the contract period, the Agency will pay Vendor for all meals and snacks provided up to the effective date of termination. The Vendor shall submit all required documentation and other information.

Contract Management [7 CFR 226.22(l)] and [2 CFR 200.318(i)]:

- Agency shall maintain a contract administration system ensuring that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
- The Agency must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: Rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.

Compliance [7 CFR 226.22(l)] and 2 CFR Appendix II to Part 200:

- All contracts awarded in excess of \$10,000 by institutions and their contractors shall contain a provision requiring compliance with Executive Order 11246, entitled "Equal Employment Opportunity," as amended by Executive Order 11375, and as supplemented in Department of Labor regulations (41 CFR part 60). 7 CFR 226.22(l)(3).
- For Agreements over \$100,000, Vendor agrees to comply with all applicable standards, orders, or requirements issued under section 306 of the Clean Air Act (42 U.S.C. 1837(h)), section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency regulations (40 CFR part 15), which prohibit the use under nonexempt Federal contracts, grants or loans of facilities included on the EPA List of Violating Facilities. Vendor shall report any violations to FNS and to the U.S. EPA Assistant Administrator for Enforcement (EN-329). 7 CFR 226.22(l)(6).
- Byrd Anti-Lobbying Amendment (31 U.S.C. 1352) - Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award. 2 CFR Appendix II to Part 200.
- Debarment and Suspension (Executive Orders 12549 and 12689) - A contract award (see 2 CFR 180.220) must not be made to parties listed on the government-wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. 2 CFR Appendix II to Part 200.
- Vendor shall comply with mandatory standards and policies relating to energy efficiency which are contained in the State energy efficiency conservation plan issued in compliance with the Energy Policy

and Conservation Act (Pub. L. 94-163). 7 CFR 226.22(l)(7).

Force Majeure

1. Neither party shall be liable to the other for delay in, or failure of, performance nor shall any such delay in, or failure of, performance constitute default if such delay or failure is caused by force majeure. Force majeure means an occurrence that is beyond the control of the party affected and occurs without its fault or negligence. Force majeure may include, but is not restricted to, acts of God, the public enemy, acts of the state in its sovereign capacity, fires, floods, power failure, disabling strikes, epidemics, quarantine restrictions, and freight embargoes.
2. Force majeure does not include any of the following occurrences:
 - Late delivery of meals caused by congestion at a manufacturer's plant or elsewhere, or an oversold condition of the market.
 - Late performance by a Vendor unless the delay arises out of a force majeure occurrence.
 - Inability of either the Vendor to acquire or maintain any required insurance, bonds, licenses, or permits.
3. If either party is delayed at any time in the progress of work by force majeure, the delayed party shall notify the other party in writing of such delay, as soon as practicable and no later than the following workday or the commencement thereof, and shall specify the causes of such delay. Such notice shall be delivered by hand, sent by postal mail with a certified return receipt requested, or sent electronically and shall make a specific reference to this article, thereby invoking its provisions. The delayed party shall cause such delay to cease as soon as practicable and shall notify the other party in writing when it has done so. The time for completion shall not extend the total contract period beyond one year.
4. Any delay or failure in performance by either party caused by force majeure shall not constitute default, nor give rise to any claim for damages or loss of anticipated profits.

The Americans with Disability Act Amendments Act of 2008

The American with Disability Act (ADA) Amendments Act (ADAAA) of 2008 was signed into law in September 2008 and became effective on January 1, 2009. The detailed guidance is referenced in Public Law, Sections 110-325, ADAAA.

Title II of the Americans with Disabilities Act of 1990 and the ADAAA prohibits discrimination based on disability by state and local governments. The ADA and Section 504 of the Rehabilitation Act of 1973 address issues pertaining to both physical access and program access.

Per the U.S. Department of Agriculture (USDA) Policy Memo, CACFP 14-2017: Modifications to Accommodate Disabilities in the Child and Adult Care Food Program; program operators must ensure that breakfast, lunch, snack, or milk (meals) offered through the CACFP meet the respective meal pattern requirements established in the program regulations. Federal law and USDA regulations further require program operators to make reasonable modifications to accommodate participants with disability, which includes providing special meals, at no extra charge, to participants with a disability that restricts the participant's diet.

Program operators must accommodate meal modifications within the Child Nutrition Programs (CNP). The program operator (agency) will notify the vendor, of any meal modification(s) necessary within their CNP, at least 24 hours/days (e.g., 48 hours) prior to the delivery of the meal or when the agency receives notification of the required meal modification(s).

**Exhibit C
 Cost Per Meal Table**

The number of meals and cost of each meal, to be supplied per this agreement, will be as follows:

| Meal Type | Servings Per Day* | Number of Serving Days | Unit Price Per Meal | Total Price |
|--------------------|--------------------------|-------------------------------|----------------------------|---------------------|
| Breakfast | 0 | 0 | \$ 0 each | \$ 0 |
| AM Snack | 0 | 0 | \$ 0 each | \$ 0 |
| Lunch | 0 | 0 | \$ 0 each | \$ 0 |
| PM Snack | 0 | 0 | \$ 0 each | \$ 0 |
| Supper | 31 | 180 | \$ 3.00 each | \$ 16,740.00 |
| Evening Snack | 0 | 0 | \$ 0 each | \$ 0 |
| Grand Total | | | | \$ 16,740.00 |

*The Agency may adjust the number of meals per the details provided in the Cost Per Meal table.

Offer Versus Serve

Offer versus Serve (OVS) applies to menu planning and meal service, which allows recipients to decline some of the food offered in a reimbursable meal.

The goals of the OVS is to reduce food waste and to permit recipients to choose the foods that they want to eat. Adult day care centers may use the offer versus serve (OVS) option for breakfast, lunch, and supper. The OVS option allows participants to refuse some of the food items required while still allowing those meals to be claimed for reimbursement. Under OVS, each adult care center shall offer its participants all of the required food components as set forth in the requirements for meals (7 CFR, Section 226.20). However, at the discretion of the adult day care center, participants may be permitted to decline the following:

- Breakfast: Participants may decline one serving of the four food items (one serving of milk, one serving of vegetable or fruit, or two servings of bread or bread alternate)
- Lunch: Participants may decline two servings of the six food items (one serving of milk, two servings of vegetable or fruit, two servings of bread or bread alternate, or one serving of Meat/Meat Alternate)
- Supper: Participants may decline two servings of the five food items (two servings of vegetables and/or fruit, two servings of bread or bread alternate, or one serving of Meat/Meat Alternate)

The price of a reimbursable meal shall not be affected if an adult participant declines a food item.


Offer Versus Serve Certification

Are meals provided using the Offer Versus Serve option? [select one option] Yes No

If yes, which meals? [select all that apply] Breakfast Lunch Supper Snack

If yes, what date will you begin the OVS option? [insert the date] 8/14/2023

The Authorized Representative, in signing this document, certifies that he/she has read this Certification and is in compliance with all terms and conditions required for certification.

| | |
|--|---------------------|
| AGENCY NAME Shasta County Office of Education | CNIPS ID 02739 |
| PRINT NAME OF AUTHORIZED REPRESENTATIVE Michelle Larsen | TITLE Director |
| SIGNATURE (ORIGINAL NOT STAMPED)  Michelle Larsen (Aug 8, 2023 15:50 PDT) | DATE Aug 8, 2023 |

Additional Resources:

USDA Policy Memo CACFP 05-2017: Offer Versus Serve and Family Style Meals in the Child and Adult Care Food Program: [CACFP 05-2017 \(azureedge.net\)](http://azureedge.net)

USDA Policy Memo CACFP 23-2011: Clarification on the Use of Offer Versus Serve and Family Style Meal Service: [Clarification on the Use of Offer vs. Serve and Family Style Meal Service | Food and Nutrition Service \(usda.gov\)](http://usda.gov)

USDA Food and Nutrition Service OVS Guidance Manual: [OFFER VERSUS SERVE \(azureedge.net\)](http://azureedge.net)

USDA OVS Tip Sheets for CACFP: [Offer Versus Serve in the CACFP | Food and Nutrition Service \(usda.gov\)](http://usda.gov)

Exhibit F Nondiscrimination statement

In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity in any program or activity conducted or funded by USDA.

Persons with disabilities who require alternative means of communication for program information (e.g. Braille, large print, audiotope, American Sign Language, etc.), should contact the agency (state or local) where they applied for benefits. Individuals who are deaf, hard of hearing or have speech disabilities may contact USDA through the Federal Relay Service at 800-877-8339. Additionally, program information may be made available in languages other than English.

To file a program complaint of discrimination, complete the USDA Program Discrimination Complaint Form (AD-3027), found online at http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office, or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call 866-632-9992. Submit your completed form or letter to USDA by:

- (1) Mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410
- (2) Fax: 202-690-7442
- (3) E-mail: program.intake@usda.gov

This institution is an equal opportunity provider.

Memorandum of Understanding

Memorandum of Understanding
Between
Shasta County Office of Education
and
Fall River Joint Unified School District

This Memorandum of Understanding (MOU) sets for the terms and understanding between Shasta County Office of Education and Fall River Joint Unified School District to serve Child and Adult Care Food Program (CACFP) suppers to the Afterschool Project Share Program at Burney Elementary and Fall River Elementary School.

Background

The CACFP supper program is funded by USDA and USDA requires that all third-party agencies inform the school district and get permission to serve meals on campus.

Purpose

This MOU is to obtain permission to provide the CACFP At-Risk Afterschool Meal Program to your students who are attending the afterschool program at the school. This is at no cost to the students or the program.

Reporting

Shasta County Office of Education, Health and Nutrition Services Department will be doing all the monitoring and reporting to CDE.

Duration

This MOU is effective for the 2023-2024 school year. This MOU may be terminated by written notification given by either party hereto the other party at least 30 days prior to the date of termination.

Contact Information:

Shasta County Office of Education
Michelle Larsen, Health and Nutrition Services Director
43 Hilltop Drive, Redding, CA 96003
530-225-0188
mlarsen@shastacoe.org

Greg Hawkins
Greg Hawkins (Aug 8, 2023 15:52 PDT) Date: Aug 8, 2023
Greg Hawkins, Interim Superintendent
Fall River Joint Unified School District

Michelle Larsen
Michelle Larsen (Aug 8, 2023 15:50 PDT) Date: Aug 8, 2023
Michelle Larsen, CACFP Authorized Representative
Shasta County Office of Education

Drug-Free Workplace Certification

The Drug-Free Workplace Certification is required for all contracts per the conditions required by federal law or the U.S. Department of Agriculture (USDA).

Drug-Free Workplace (Grantees Other Than Individuals)

Per the guidance set forth in the Drug-Free Workplace Act of 1988 and Title 2, Code of Federal Regulations (CFR) Part 182, and as implemented in 2 CFR Part 421 as provided in 2 CFR, Part 421, Section 421.20

- A. The applicant certifies that it will or will continue to provide a drug-free workplace by:
1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition
 2. Establishing an on-going drug-free awareness program to inform employees about:
 - a. The dangers of drug abuse in the workplace
 - b. The grantee's policy of maintaining a drug-free workplace
 - c. Any available drug counseling, rehabilitation, and employee assistance programs
 - d. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace
 3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (A.1):
 4. Notifying the employee in the statement required by paragraph (A.1) that, as a condition of employment under the grant, the employee will:
 - a. Abide by the terms of the statement
 - b. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than 5 calendar days after such conviction
 5. Notifying the agency, in writing, within 10 calendar days after receiving notice under subparagraph (A.4.b) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer or other designee. Notice shall include the identification number(s) of each affected grant.
 6. Taking one of the following actions, as to any employee who is convicted, within 30 calendar days after receiving notice under subparagraph (A.4.b) from an employee or otherwise receiving actual notice of such conviction:
 - a. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973 (29 U.S.C. Section 794), as amended; or
 - b. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency
 7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs A.1 through A.6.

B. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant. Grantee must ensure all such site(s) are identified:

Place of Performance (Street Address, City, County, State, Zip Code).

| |
|--|
| Burney Elementary School, 37403 Toronto Ave, Burney, Shasta, Ca 96013 |
| Fall River Elementary School, 24977 Curve St, Fall River Mills, Shasta, CA 96028 |
| |
| |
| |
| |

Check if there are workplaces on file that are not identified here.


Drug-Free Workplace (Grantees Who Are Individuals)

As required by the Drug-Free Workplace Act of 1988 and 2 CFR Part 182, and as implemented in 2 CFR Part 421 as provided in 2 CFR Part 421.30:

- A. As a condition of the grant, I certify that I will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity with the grant, and
- B. If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity, I will report the conviction, in writing, within 10 calendar days of the conviction, to: Director, Grants and Contracts Service, U. S. Department of Education, 400 Maryland Avenue, S. W. (Room 3124, GSA Regional Office Building No. 3), Washington, D.C. 20202-4571. Notice shall include the identification number(s) of each affected grant.

Certification

The Authorized Representative, in signing this document, certifies that he/she has read this Certification and is in compliance with all terms and conditions required for certification.

| | |
|--|-------------------------------------|
| VENDOR NAME Fall River Joint Unified School District | PHONE NUMBER 530-335-4538 |
| PRINT NAME OF AUTHORIZED REPRESENTATIVE Greg Hawkins | TITLE Superintendent |
| SIGNATURE  <small>Greg Hawkins (Aug 8, 2023 15:52 PDT)</small> | DATE Aug 8, 2023 |

Equal Employment Opportunity

The Equal Employment Opportunity certification is required for all contracts in excess of \$10,000 per the conditions required by federal law or the U.S. Department of Agriculture (USDA).

Per the guidance set forth in Title 41, Code of Federal Regulations, Section 60-1.4:

Except as otherwise provided, each contracting agency shall include the following equal opportunity clause contained in section 202 of Executive Order 11246 in each of its Government contracts (and modifications thereof if not included in the original contract):

During the performance of this contract, the contractor agrees as follows:

- (1) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer, recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of this nondiscrimination clause.
- (2) The contractor will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.
- (3) The contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the contractor's legal duty to furnish information.
- (4) The contractor will send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice to be provided by the agency contracting officer, advising the labor union or workers' representative of the contractor's commitments under section 202 of Executive Order 11246 of September 24, 1965, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- (5) The contractor will comply with all provisions of Executive Order 11246 of September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.
- (6) The contractor will furnish all information and reports required by Executive Order 11246 of September 24, 1965, and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records, and accounts by the contracting agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

(7) In the event of the contractor's non-compliance with the nondiscrimination clauses of this contract or with any of such rules, regulations, or orders, this contract may be canceled, terminated or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.

(8) The contractor will include the provisions of paragraphs (1) through (8) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as may be directed by the Secretary of Labor as a means of enforcing such provisions including sanctions for noncompliance: *Provided*, however, that in the event the contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction, the contractor may request the United States to enter into such litigation to protect the interests of the United States.

Certification

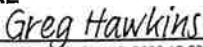
We, the Vendor, FRJUSD [insert the company name], have read the equal employment opportunity requirements specified above.

We agree to provide equal employment opportunities while prohibiting discrimination and harassment of any type without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin, or any other characteristic protected by federal, state, or local laws.

We understand that this requirement applies to all terms and conditions of employment, which include recruiting, hiring, placement, promotion, termination, layoff, recall, transfer, leaves of absence, compensation and training.

We understand and agree with the requirement to develop procedures to ensure this policy is understood and carried out by managerial, administrative, and supervisory personnel.

The Authorized Representative, in signing this document, certifies that he/she has read this Certification and the Vendor is in compliance with all terms and conditions required for certification.

| | |
|--|-------------------------------------|
| VENDOR NAME Fall River Joint Unified School District | PHONE NUMBER 530-335-4538 |
| PRINT NAME OF AUTHORIZED REPRESENTATIVE Greg Hawkins | TITLE Superintendent |
| SIGNATURE  <small>Greg Hawkins (Aug 8, 2023 15:52 PDT)</small> | DATE Aug 8, 2023 |

Additional Resources:

Title 41, Code of Federal Regulations, Section 60-1.4: Equal Employment Opportunity (referred to as Equal Opportunity)

Debarment and Suspension

The Debarment and Suspension certification regarding Debarment, Suspension, and Other Responsibility Matters is required for all contracts per the conditions required by federal law or the U.S. Department of Agriculture (USDA).

Per the guidance set forth and required by Executive Order 12549, Debarment and Suspension, and 2 CFR Part 180, for participants or respondents in primary covered transactions:

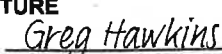
The participant or respondent certifies that it and its principals:

- A. Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;
- B. Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction; violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
- C. Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph (B) of this certification; and
- D. Have not within a three-year period preceding this offer, been notified of any delinquent Federal taxes in an amount that exceeds \$10,000 for which the liability remains unsatisfied.
- E. Have not within a three-year period preceding this application had one or more public transactions (federal, state, or local) terminated for cause or default.

Where the participant or respondent is unable to certify to any of the statements in this certification, they shall attach an explanation to this application.

Certification

The Authorized Representative, in signing this document, certifies that he/she has read this Certification and the Vendor is in compliance with all terms and conditions required for certification.

| | |
|---|-------------------------------------|
| VENDOR NAME Fall River Joint Unified School District | PHONE NUMBER 530-335-4538 |
| PRINT NAME OF AUTHORIZED REPRESENTATIVE Greg Hawkins | TITLE Superintendent |
| SIGNATURE  Greg Hawkins (Aug 8, 2023 15:52 PDT) | DATE Aug 8, 2023 |







Fall River Vending & MOU 23-24

Final Audit Report

2023-08-08

| | |
|-----------------|--|
| Created: | 2023-08-08 |
| By: | Michelle Larsen (mlarsen@shastacoe.org) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAAaeNlshXeichvkUqB10n0337myHf4X7T7 |

"Fall River Vending & MOU 23-24" History

-  Document created by Michelle Larsen (mlarsen@shastacoe.org)
2023-08-08 - 10:19:29 PM GMT- IP address: 66.244.5.217
-  Document e-signed by Michelle Larsen (mlarsen@shastacoe.org)
Signature Date: 2023-08-08 - 10:50:31 PM GMT - Time Source: server- IP address: 66.244.5.217
-  Document emailed to Greg Hawkins (ghawkins@frjUSD.org) for signature
2023-08-08 - 10:50:33 PM GMT
-  Email viewed by Greg Hawkins (ghawkins@frjUSD.org)
2023-08-08 - 10:50:42 PM GMT- IP address: 66.249.84.76
-  Document e-signed by Greg Hawkins (ghawkins@frjUSD.org)
Signature Date: 2023-08-08 - 10:52:09 PM GMT - Time Source: server- IP address: 66.244.43.35
-  Agreement completed.
2023-08-08 - 10:52:09 PM GMT

BES Fieldtrips 2023-2024

| Grades | Tentative Date | Location |
|------------|-------------------|--|
| K | March | Library |
| K | April | Community Helpers Day - Community Center |
| K | May | Fish Hatchery |
| K | May | Kinder College |
| K | May | Burney Falls |
| K | TBD | Turtle Bay |
| Tk-2nd | | Library Dr. Seuss |
| 1st | October | Cal Fire |
| 1st | May | Planetarium |
| 1st | Sept/Oct | Day Nature Museum in McArthur if ready |
| 1st | May/June | Bowling instead of pool |
| 1st | June | Fort Crook Museum |
| 2nd | May | Sucker Springs |
| 2nd | spring | Bowling |
| 2nd | fall | Whiskeytown Science Lab Study |
| 2nd | TBD | Turtle Bay |
| 2nd | TBD | Burney Falls |
| 4th | TBD | Pool |
| 5th | TBD | Burney Falls |
| 5th | TBD | Fish Hatchery |
| 5th | TBD | Shasta Caverns/Lassen |
| 5th | TBD | Bowling |
| 5th | TBD | Windmills |
| 5th | June | Pool |
| 6th | September, 2023 | Hat Creek Hike |
| 4th or 6th | February, 2024 | Logging Conference in Redding |
| 6th | April 22-26, 2024 | Grizzly Creek Camp Portola - Over Night Trip |
| 6th | September 2023 | Hat Creek Hike (park to powerhouse and back) |
| 6th | February, 2024 | - Sierra Cascade Logging Conference Education Day |
| 6th | April 22-26, 2024 | Science Camp at Grizzly Creek (Portola) |
| 6th | Spring, 2024 | Modoc War History/Geologic Tour/ Cave Exploration at the Lava Beds National Monument |
| 6th | May 2024 | BHS Goat Experience |
| 6th | May 2024 | Raymond Berry Pool Day |
| 6th | Late May, 2024 | Celebration/Fun Day (Waterworks Park) |

Spring 2024 Spring Fling Dance

Grant possibilities to write for trips: National Park Field Trip Funding, PGE, Redding Rancheria, Sierra Pacific Industries Education Grant others as determined

Fall River Elementary

24977 Curve Street * Fall River Mills, California 96028
(530) 336-5551 * FAX (530) 336-6892 * e-mail: cknoch@frjUSD.org
Website: www.frjUSD.org

Date: August 30, 2023
To: FRJUSD Board of Trustees
From: Chris Knoch, Principal
RE: Fundraisers & Overnight Trips

Fall River Elementary will participate in the following fundraising activities in the 2023/24 School Year:

Spring Book Fair
Popcorn Sales
Cookie Dough Sales
Box Tops for Education
Pencil/Pen/Eraser Vending
Fall Book Fair
Spirit Wear Sales
SchoolStore.com
MF Race car booth Intermountain Fair
Spaghetti Feed
Back To School Night Chili Cookoff
Car Wash
IMF Fall Fest Candy Apple Booth
Big Ball Tournament Concession Stand (and donation from them)
IMF Country Christmas Booth (hot cocoa, cookies, ornaments)
FRE Friday lemonade/hot cocoa sales
4th-6th grade dance
Candy Grams
Talent Show

6th Grade Science Camp

Thank you,
Chris Knoch
FRE
Principal

**BURNEY HIGH SCHOOL FUNDRAISING LIST
2023/2024**

Class of 2024 (12)

Coffee
Candles
Fall ball
Egg my yard
Valentines grams
Seasonal Chocolate & popcprn
Flower bulbs

Class of 2025 (11)

Prom
Cookie Dough
Chocolate Sales
S'mores

Class of 2026 (10)

Sadies
Chocolate Sales
Doughnuts
Cookie Dough Sales

Class of 2027 (9)

Homecoming Dance
Chocolate bar sales

Class of 2028 (8)

Jr High Dance
Popcorn
Movie
Face painting

Class of 2029 (7)

Jr High dance
Movie Night
Popcorn
Candybars

Yearbook

Business Ad Sales
Senior Ad Sales
Yearbook Sales

BHS Skills USA

Program sales- sports events

CSF

Krispy Kreme Fundraiser
Chocolate bars
High School Halloween Costume Dance
Jr High dances

Ag Science

Plants Sales (Various Locations)
Egg Sales (on going, various locations)
Floral Sponsorships
Floral Arrangement Sales
Goat Milk Soap Sales (Various locations)
Fundraiser for CA Ag Focus Trip
Barnyard cake Pops
Bulb Sales
Ag Dinner

Student Council

Raider Wear
ASB Cards
Welcome Back to school Dance
Snack Fundraiser
Pie the Admin

CJSF

Jr High Halloween dance
Chocolate sales

Burney High School- Overnight Trips 2023/2024

SkillsUSA

Jann Adcock

January- Sacramento CA- SkillsUSA Regional Conference- Estimate 1 night

March/April – SkillsUSA State Leadership Conference- Estimate 6 nights

Yearbook

Jann Adcock

Possible workshop in Medford or Eugene OR- Fall 2023

Burney High 4-H

Kari Rose

State Leadership Conference July 2023- UC Davis

BHS Ag Science Class

Kari Rose

Fall and/or spring- Annual CA AG Focus Trip (Northern CA- counties TBD) 3 Days, 2 nights

BHS Floral Design

Fall 2023 and or spring 2024- Flower market & greenhouse tours – Sacramento/San Francisco 2 days 1 night

CTE Business/Ag Combined Leadership Retreat-TBD-Fall 2023 and/or Spring 2024- 3 days 2 nights

Northern CA - TBD

CSF-Overnight

Mrs. Madden/Mrs. Tate

2 nights/ 3days in the bay area in the spring. April or May

Chester Basketball Tournament

December 7h -9th 2023

Wrestling Tournaments

Fall River Jr. Sr. High School

2023-2024 Proposed Activities

HIGH SCHOOL DANCES

| | | | |
|--|---------------|-----------------|--------------|
| Saturday, January 20 th or 27 th | Winter Ball | Student Council | Time 9-11:30 |
| Saturday, March 9 th | Sadie Hawkins | Sophomores | Time 9-12 |
| Saturday, May 11 th or 18 th | Prom | Juniors | Time 9-12 |

JUNIOR HIGH SCHOOL DANCES

| | | | |
|---|----------------------|-----------------------|-----------|
| Friday, October 28 th | Fall/Halloween Dance | 7 th Grade | Time 8-11 |
| Friday, December 9 th | Winter Dance | 8 th Grade | Time 8-11 |
| Friday, March 8 th or 15 th | Spring Fling Dance | 7 th Grade | Time 8-11 |
| Thursday, June 6 th | Promotion and Dance | 8 th Grade | Time 8-11 |

ACTIVITIES AND IMPORTANT DATES

| | | |
|---|--------------------------------------|----------------------------------|
| Thursday, August 17 th | First Day of School | |
| Thursday, August 10 th | 7 th Grade Orientation @1 | Student Council |
| Wednesday, August 30 th | Welcome Back & Fair Assembly | Student Council |
| Thursday, Aug 31 to Monday, Sept 4 | Intermountain Fair | |
| Thurs-Saturday September 7 th -9 th | Emblem F Volleyball Tournament | Volleyball |
| Thursday, September 7 th | Emblem F Assembly | Student Council/Volleyball |
| Mon-Fri, September | Hope Rising Shasta ??? | 8 th Grade Class |
| Wednesday, September 20 th | Back to School Night | Student Council |
| Wednesday, September 27 th | Meet You at the Pole | Christian Fellowship Club |
| Weds or Thurs, Sept 27 th or 28 th | Night Rally/Powder Puff | Student Council |
| Friday, September 29 th | Homecoming Rally | Student Council |
| September 25 th – 29 th | Homecoming Week | Student Council |
| ?? | PSAT | Sophomores and Juniors |
| Wednesday, October 18 th , 2023 | Senior Parent Night | Counselor |
| October 23 rd -31 st | Red Ribbon Week | Student Council |
| November 2023 | Thanksgiving Basket Gathering | Student Council |
| November 20 th – 24 th | Thanksgiving Break | |
| Thurs, Nov 30 – Sat., Dec 2 nd | Block F Basketball Tournament | Basketball |
| Thursday, November 30 th | Block F Rally | Student Council/Basketball |
| Wednesday, December 20 th | Holiday Assembly | Student Council |
| December 21 st -January 5 | Winter Break | |
| ?? | ASVAB | Counselor |
| Saturday, January 20 th | Bulldog Wrestling Invite | Mr. Kroschel & Wrestlers |
| Monday, February 5 th – 9 th | Counselor Appreciation Week | |
| Wednesday, March 21-24, 2024 | FFA State Convention, Sacramento | FFA |
| April 1 st to April 5 th | Spring Break | |
| ?? | ASVAB Interpretation | Mrs. Fry & Company |
| Monday April 22 nd -26 th | Bus Driver Appreciation Week | Administration & Student Council |
| Wednesday, April 24 th | Open House | Student Council |

| | | |
|------------------------------------|--|---|
| Wednesday, April 24th | Junior Parent Night | Counselor – Ms. Fry |
| Wednesday, April 24th | Indian Tacos | Indian Education |
| Monday, May 6 th – 10th | Staff Appreciation Week | Administration & Student Council |
| Thursday, May 9th | 8th Grade Parent Night | Counselor |
| Monday, May 13 th -24th | Testing Week | Admin/Office Staff/Ms. Fry |
| ?? | Honor Gathering | Indian Education |
| Wednesday, May 22nd | Keys Awards | Student Council |
| Friday, May 31st | K.I.S.S. Assembly/ School BBQ | Student Council |
| Friday, June 7th | Graduation | |

OTHER IMPORTANT ACTIVITIES

| | | |
|--|--|------------------------|
| TBD | FFA Assembly | Neugebauer/Van Noy |
| TBD – usually homecoming | 5th Quarter? HOCO Dance | Student Council |
| TBD | Playoff Rally Send Offs | Student Council |
| November 1 st – 4 th | National FFA Week, Indianapolis, IN | FFA |
| Thursday, May 23?? | Senior Oral Boards | Administration |
| February 18 th – 25 th | National FFA Week | Ag Dept/FFA |
| March 17-23 Overnight Trip | FFA Speaking Finals | FFA |
| March 21-24 Overnight Trip | FFA State Convention, Sacramento | FFA |

To: Fall River Joint Unified School District
Board of Trustees

From: Teresea Spooner
Chief Business Official

Date: August 31, 2023

Subject: 2022/2023 Final budget Adjustment

BACKGROUND

The Board of Trustees is required to approve budget adjustments.

CURRENT CONSIDERATIONS

The Chief Business Official is asking that you certify a final adjustment of the 2022/2023 budget. This budget is simply an adjustment of the previously approved 2022/2023 Second Interim budget. The budget was adjusted with actual revenue and expenditure information that has become available since the previous certification.

Attached is a basic comparison of the two budgets and unaudited actuals.

CHIEF BUSINESS OFFICIAL'S RECOMMENDATION

The Chief Business Official recommends that the Board approve the 2022/2023 Final budget adjustment as presented.

| FRJUSD 2022/2023 SECOND INTERIM | |
|---|---------------------|
| General | |
| Beginning Balance | \$ 7,270,850 |
| Revenues | \$ 24,257,815 |
| Expenditures | \$ 21,733,761 |
| Total Ending Balance | \$ 9,794,904 |
| Café | |
| Beginning Balance | \$ 163,946 |
| Revenues | \$ 714,732 |
| Encroachment | \$ - |
| Expenditures | \$ 704,729 |
| Total Ending Balance | \$ 173,949 |
| Capital Facilities--Developer Fees | |
| Beginning Balance | \$ 133,047 |
| Revenues | \$ - |
| Expenditures | \$ 64,474 |
| Total Ending Balance | \$ 68,573 |
| Special Reserve Capital Projects | |
| Beginning Balance | \$ 32,401 |
| Revenues | \$ 372 |
| Expenditures | \$ - |
| Total Ending Balance | \$ 32,773 |
| Bond Interest and Redemption | |
| Beginning Balance | \$ 388,865 |
| Revenues | \$ 287,649 |
| Expenditures | \$ 287,649 |
| Total Ending Balance | \$ 388,865 |
| Student Body | |
| Beginning Balance | \$ 131,588 |
| Revenues | \$ 177,000 |
| Expenditures | \$ 177,000 |
| Total Ending Balance | \$ 131,588 |

| FRJUSD 2022/2023 FINAL ADJUSTMENT OF BUDGET | |
|---|---------------------|
| General | |
| Beginning Balance | \$ 7,270,850 |
| Revenues | \$ 24,257,815 |
| Expenditures | \$ 21,870,775 |
| Total Ending Balance | \$ 9,657,890 |
| Café | |
| Beginning Balance | \$ 163,946 |
| Revenues | \$ 954,263 |
| Encroachment | \$ - |
| Expenditures | \$ 893,906 |
| Total Ending Balance | \$ 224,303 |
| Capital Facilities Fund (Developer Fees) | |
| Beginning Balance | \$ 133,047 |
| Revenues | \$ 6,900 |
| Expenditures | \$ 93,374 |
| Total Ending Balance | \$ 46,573 |
| Special Reserve Capital Projects | |
| Beginning Balance | \$ 32,401 |
| Revenues | \$ 1,997 |
| Expenditures | \$ - |
| Total Ending Balance | \$ 34,398 |
| Bond Interest and Redemption | |
| Beginning Balance | \$ 388,865 |
| Revenues | \$ 287,649 |
| Expenditures | \$ 292,649 |
| Total Ending Balance | \$ 383,865 |
| Student Body | |
| Beginning Balance | \$ 131,588 |
| Revenues | \$ 386,020 |
| Expenditures | \$ 386,020 |
| Total Ending Balance | \$ 131,588 |

General
Minor adjustments only to balance and close accounts.

Café
Revenues are up in Café: There was an increase in lunch participation of 17% and breakfast participation of 13.8%.
With an increase in participation comes increase in food and supply costs.

Capital Facilities Fund (Developer Fees)
Adj revenue for anticipated collection but arrived in 23/24.
Sites had additional furniture needs.

Special Reserve Capital Projects
Difference is an estimate of interest earned and FMV.

Bond Interest and Redemption
Shasta County Office of Education manages this account
This is the management of the bonds for Measure J.
They receive the tax collections and they make the payments on the bonds as well. District adjusts for actuals.

Student Body
Student Body accounts are ever changing according to students fundraising ambitions and sales of spirit wear and other student body sales items.

**FALL RIVER JOINT UNIFIED SCHOOL DISTRICT
RESOLUTION 16-2022-2023**

**Authorization for 2023-2024 Transfers of Budgeted Funds Between Object Codes by the Chief
Business Official**

WHEREAS, the Fall River Joint Unified School District will adopt its 2023-2024 budget, and;

WHEREAS, more accurate information becomes known throughout the school year, and;

WHEREAS, Education Code 42600 requires budget transfers between major object categories be approved by the Board of Trustees, and;

WHEREAS, the Board of Trustees recognize the importance of accurate and timely budget reporting;

THEREFORE BE IT RESOLVED, that the Fall River Joint Unified School District Governing Board hereby authorizes the Chief Business Official to prepare all budget revisions for all revenues, expenditures, and reserves as deemed necessary in the course of responsible fiscal management.

BE IT FURTHER RESOLVED that all such revisions will be ratified by the Board of Trustees.

PASSED and ADOPTED this 7th day of June, 2023, by the Fall River Joint Unified School District Governing Board.

| | | |
|----------|---|---|
| AYES: | 5 | Dougherty, Ebes, Hamilton, Hathaway, Norris |
| NOES: | 0 | |
| ABSTAIN: | 0 | |
| ABSENT: | 0 | |

Clerk of the Board

Superintendent

To: Fall River Joint Unified School District
Board of Trustees

From: Teresea Spooner
Chief Business Official

Date: September 7, 2023

Subject: 2022/2023 Unaudited Actuals

BACKGROUND

The Board of Trustees is required to certify the Unaudited Actuals.

CURRENT CONSIDERATION

The SACS Financial Reports that follow are the reports that are filed electronically with the California Department of Education. They provide the financial closing detail for the 2022/2023 school year.

The district ended the 2022/2023 school year with \$10,211,349.50. This includes a 5% reserve of \$1,004,000.00. The restricted accounts ended with \$3,435,878.60. In the assigned account, the district finished with \$5,662,319.41. Non-Spendable revolving cash account ended with \$3,500.00. The district ended with a non-deficit spending budget.

In addition to the SACS Reports, I have included an easy to read “Worksheet” and an “Ending Balance Closing Worksheet” for your information. These worksheets provide the overall picture of the SACS Financial Reports for the Fall River Joint Unified School District.

RECOMMENDATION

The Chief Business Official recommends that the Board certify the 2022/2023 Unaudited Actuals.

**UNAUDITED ACTUALS
2022/2023 GENERAL FUND**

| | 2022/2023 Second Interim Budget | | | 2022/2023 UNAUDITED ACTUALS | | | CHANGE | | |
|--|---------------------------------|-------------------|-------------------|-----------------------------|------------------|-------------------|------------------|--------------------|--------------------|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| REVENUES | | | | | | | | | |
| LCFF Sources | 15,390,035 | 0 | 15,390,035 | 15,125,048 | 0 | 15,125,048 | (264,987) | 0 | (264,987) |
| Federal Revenues | 70,379 | 2,565,157 | 2,635,536 | 1,107,779 | 2,155,144 | 2,262,924 | 37,400 | (410,013) | (372,612) |
| Other State Revenues | 228,738 | 5,020,567 | 5,250,305 | 355,903 | 4,446,595 | 4,802,497 | 126,165 | (573,972) | (447,808) |
| Other Local Revenues | 103,930 | 878,009 | 981,939 | (157,819) | 969,395 | 811,576 | (261,749) | 91,397 | (170,363) |
| Interfund Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions | (1,561,757) | 1,561,757 | 0 | (1,561,027) | 1,561,027 | 0 | 730 | (730) | 0 |
| TOTAL REVENUES | 14,232,325 | 10,025,490 | 24,257,815 | 13,869,983 | 9,132,162 | 23,002,045 | (362,442) | (693,328) | (1,255,770) |
| EXPENDITURES | | | | | | | | | |
| Certificated Salaries | 5,139,626 | 1,719,444 | 6,859,070 | 5,090,407 | 1,854,039 | 6,934,447 | (59,219) | 134,595 | 75,377 |
| Classified Salaries | 2,637,279 | 1,135,086 | 3,773,365 | 2,686,571 | 1,146,016 | 3,732,587 | (50,709) | 9,930 | (40,778) |
| Employee Benefits | 3,302,999 | 1,994,484 | 5,297,483 | 3,231,292 | 1,822,549 | 5,053,841 | (71,707) | (171,935) | (243,642) |
| Subtotal Salaries & Benefits | 11,079,904 | 4,850,014 | 15,929,918 | 10,998,271 | 4,822,604 | 15,720,875 | (181,633) | (27,410) | (209,043) |
| Books and Supplies | 670,968 | 1,585,711 | 2,257,689 | 762,363 | 597,844 | 1,360,207 | 91,375 | (989,867) | (897,492) |
| Services, Other Operating Expenses | 1,461,993 | 1,293,496 | 2,755,489 | 1,579,483 | 571,290 | 2,150,773 | 117,490 | (722,206) | (604,716) |
| Capital Outlay | 281,754 | 524,824 | 786,578 | 213,926 | 591,199 | 805,125 | (47,829) | 66,375 | 18,547 |
| Other Outlay | 0 | 59,861 | 59,861 | 24,563 | 0 | 24,563 | 24,563 | (66,861) | (34,298) |
| Direct Support / Indirect Costs | (58,861) | 0 | (58,861) | 0 | 0 | 0 | 58,861 | 0 | 58,861 |
| Interfund Transfers Out | 4,077 | 0 | 4,077 | 0 | 0 | 0 | (4,077) | 0 | (4,077) |
| Other Uses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 13,418,855 | 8,313,906 | 21,732,761 | 13,478,606 | 6,982,938 | 20,061,543 | 56,751 | (1,730,959) | (1,872,218) |
| NET INCREASE/DECREASE IN FUND BALANCE | 812,470 | 1,711,584 | 2,524,054 | 391,278 | 2,549,224 | 2,940,502 | (421,192) | 837,640 | 416,448 |
| BEGINNING BALANCE | 6,384,195 | 886,655 | 7,270,850 | 6,384,193 | 886,654 | 7,270,847 | | | |
| ENDING BALANCE | 7,196,665 | 2,598,239 | 9,794,904 | 6,775,471 | 3,435,879 | 10,211,350 | | | |

ADA projection difference \$ (264,987)
 Deferred covid rev to 23.24 \$ (372,612)
 Deferred CTEIG & State edj rev proj for Lm Rec BG \$ (447,808)
 FAV adjustments *see attached memo \$ (170,363)
 \$ (1,255,770)

Minor difference in budget related to extra duty & subs (best guess) \$ (209,043)
 Under spent covid accounts \$ (897,492)
 SCOE has not transferred ELOP funds \$ (604,716)
 Purchased utility tractor out of budget CTEIG \$ 18,547
 Transfer of funds from SCOE for ELOP, Prince appar, Envy Int funds \$ (34,298)
 Did not take indirect costs-relatives utilize full allocation \$ 58,861
 No need to transfer of funds to SCOE for ADA \$ (4,077)
 \$ (1,872,218)

22/23 21T 3,500 \$ 3,500
 2,598,239 \$ 3,435,879
 1,086,861 \$ 1,004,000
 6,106,674 \$ 5,822,219
 105,651
 9,794,804 \$ 10,211,350

Non-Spendable Rev Cash/Precipitates \$ 3,500
 Legally Restricted \$ 2,598,239
 Assigned/Economic Uncertainty \$ 1,086,861
 Other Assignments \$ 6,106,674
 Unassigned/Unappropriated \$ 105,651
 Prepaid Items \$ 9,794,804
 Total \$ 10,211,350

22/21 US
 Med-Cal, Rest Lottery, Class Prof, Dev, COVID Expanded Learning Opp.

**FRJUSD 2022/2023
UNAUDITED ACTUALS**

Café

| | | |
|------------------------------------|-----------|--------------------------|
| Beginning Balance | \$ | 163,946.38 |
| Revenues | \$ | 910,831.11 |
| Encroachment | \$ | - |
| Expenditures | \$ | 857,353.07 |
| <i>Total Ending Balance</i> | \$ | <i>217,424.42</i> |

Capital Facilities Fund (Developer Fees)

| | | |
|------------------------------------|-----------|-------------------------|
| Beginning Balance | \$ | 133,047.29 |
| Revenues | \$ | (6,837.10) |
| Expenditures | \$ | 76,750.61 |
| <i>Total Ending Balance</i> | \$ | <i>49,459.58</i> |

Special Reserve Capital Projects

| | | |
|------------------------------------|-----------|-------------------------|
| Beginning Balance | \$ | 32,400.73 |
| Revenues | \$ | (1,255.15) |
| Expenditures | \$ | - |
| <i>Total Ending Balance</i> | \$ | <i>31,145.58</i> |

Bond Interest and Redemption

| | | |
|------------------------------------|-----------|--------------------------|
| Beginning Balance | \$ | 388,864.67 |
| Revenues | \$ | 263,629.51 |
| Expenditures | \$ | 291,556.52 |
| <i>Total Ending Balance</i> | \$ | <i>360,937.66</i> |

Student Body

| | | |
|------------------------------------|-----------|--------------------------|
| Beginning Balance | \$ | 131,588.48 |
| Revenues | \$ | 333,332.45 |
| Expenditures | \$ | 323,420.63 |
| <i>Total Ending Balance</i> | \$ | <i>141,500.30</i> |

Memo

To: Business In-service Group

From: Jacqueline Parker

Fair Market Value of Cash 22-23

Similarly, to last year, the Fair Market Value of Cash for 22-23 is shaping up to be a material adjustment for districts. We have incorporated many layers of review to ensure the accuracy of the calculation, and the 8% drop appears to be accurate.

Cash in county is made up of mostly bond or bond type investments, which historically is a far less volatile market, but has been showing a little less stability the last two years. Current interest rate fluctuation, compounded with the current bear market is leading to some pretty large drops in value on investments. Also, we are in a period of large inflation; bonds aren't designed to hedge against inflation, so rapid inflation means they can't keep up. Keep in mind that the investment valuation is based on the sale happening present day, which is unlikely to occur, as investment strategy by the county has been to buy and hold, so the loss is merely an accounting loss. It is hopeful that the bulk of the market dip has occurred, and that we should see some recovery in the present year.

Overall, the investment portfolio employed by the county (and state) is very conservative for these funds. The Shasta County Treasury Investment Policy is available on their website if you are interested in taking a deep dive into it.

If you need some help breaking this down for your management team or board let me know.

Jacqueline Parker

Director of District Fiscal Services

(530)225-0145

jparker@shastacoe.org

Fair market value (FMV) is an asset's estimated value if it were sold today in the current market. FMV is commonly used in real estate to value property, but it's also used to determine the fair market price for shares of a company's stock and other financial assets.

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 15,125,048.03 | 0.00 | 15,125,048.03 | 15,776,115.00 | 0.00 | 15,776,115.00 | 4.3% |
| 2) Federal Revenue | | 8100-8299 | 107,779.15 | 2,165,144.40 | 2,262,923.55 | 53,360.00 | 1,765,032.00 | 1,818,412.00 | -19.6% |
| 3) Other State Revenue | | 8300-8599 | 355,902.53 | 4,446,594.84 | 4,802,497.37 | 234,561.00 | 1,218,408.00 | 1,452,969.00 | -69.7% |
| 4) Other Local Revenue | | 8600-8799 | (157,819.43) | 969,395.79 | 811,576.36 | 46,381.00 | 909,264.00 | 955,645.00 | 17.8% |
| 5) TOTAL, REVENUES | | | 15,430,910.28 | 7,571,135.03 | 23,002,045.31 | 16,110,437.00 | 3,892,704.00 | 20,003,141.00 | -13.0% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 5,080,407.45 | 1,854,039.22 | 6,934,446.67 | 5,215,412.00 | 1,624,030.00 | 6,839,442.00 | -1.4% |
| 2) Classified Salaries | | 2000-2999 | 2,566,571.44 | 1,146,015.92 | 3,732,587.36 | 2,700,411.00 | 1,016,014.00 | 3,718,425.00 | -0.4% |
| 3) Employee Benefits | | 3000-3999 | 3,231,291.87 | 1,822,548.80 | 5,053,840.67 | 3,373,310.00 | 1,768,113.00 | 5,141,423.00 | 1.7% |
| 4) Books and Supplies | | 4000-4999 | 762,362.67 | 597,844.17 | 1,360,206.84 | 732,130.00 | 552,799.00 | 1,284,929.00 | -5.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,579,483.28 | 571,290.20 | 2,150,773.49 | 1,350,357.00 | 384,120.00 | 1,734,477.00 | -19.4% |
| 6) Capital Outlay | | 6000-6999 | 213,925.82 | 591,199.42 | 805,125.24 | 0.00 | 75,000.00 | 75,000.00 | -90.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 24,563.00 | 0.00 | 24,563.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | (54,248.00) | 54,248.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 13,478,605.54 | 6,582,937.73 | 20,061,543.27 | 13,317,372.00 | 5,476,324.00 | 18,793,696.00 | -6.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 1,952,304.74 | 988,197.30 | 2,940,502.04 | 2,793,065.00 | (1,563,620.00) | 1,209,445.00 | -58.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 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 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 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 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,561,026.85) | 1,561,026.85 | 0.00 | (1,537,240.00) | 1,537,240.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,561,026.85) | 1,561,026.85 | 0.00 | (1,537,240.00) | 1,537,240.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | | | | |
| | | | 391,277.89 | 2,549,224.15 | 2,940,502.04 | 1,255,825.00 | (46,380.00) | 1,209,445.00 | -58.9% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,384,193.01 | 886,654.45 | 7,270,847.46 | 6,775,470.90 | 3,435,878.60 | 10,211,349.50 | 40.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,384,193.01 | 886,654.45 | 7,270,847.46 | 6,775,470.90 | 3,435,878.60 | 10,211,349.50 | 40.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,384,193.01 | 886,654.45 | 7,270,847.46 | 6,775,470.90 | 3,435,878.60 | 10,211,349.50 | 40.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,775,470.90 | 3,435,878.60 | 10,211,349.50 | 8,031,295.90 | 3,389,498.60 | 11,420,794.50 | 11.8% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 3,500.00 | 0.00 | 3,500.00 | 3,500.00 | 0.00 | 3,500.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 105,651.49 | 0.00 | 105,651.49 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 3,435,878.60 | 3,435,878.60 | 0.00 | 3,389,498.60 | 3,389,498.60 | -1.3% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 5,662,319.41 | 0.00 | 5,662,319.41 | 7,088,110.90 | 0.00 | 7,088,110.90 | 25.2% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 1,004,000.00 | 0.00 | 1,004,000.00 | 939,685.00 | 0.00 | 939,685.00 | -6.4% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 7,591,433.61 | 3,121,653.66 | 10,713,087.27 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (864,756.00) | 0.00 | (864,756.00) | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 3,500.00 | 0.00 | 3,500.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 25,045.72 | 0.00 | 25,045.72 | | | | |
| 4) Due from Grantor Government | | 9290 | 167,825.88 | 1,171,960.08 | 1,339,785.96 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| 7) Prepaid Expenditures | | 9330 | 105,651.49 | 0.00 | 105,651.49 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | |
| 10) TOTAL, ASSETS | | | 7,028,700.70 | 4,293,613.74 | 11,322,314.44 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 253,229.80 | 282,307.56 | 535,537.36 | | | | |
| 2) Due to Grantor Governments | | 9580 | 0.00 | 23,829.00 | 23,829.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 551,598.58 | 551,598.58 | | | | |
| 6) TOTAL, LIABILITIES | | | 253,229.80 | 857,735.14 | 1,110,964.94 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 6,775,470.90 | 3,435,878.60 | 10,211,349.50 | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 8,730,480.00 | 0.00 | 8,730,480.00 | 6,948,330.00 | 0.00 | 6,948,330.00 | -20.4% |
| Education Protection Account State Aid - Current Year | | 8012 | 1,129,209.00 | 0.00 | 1,129,209.00 | 3,524,168.00 | 0.00 | 3,524,168.00 | 212.1% |
| State Aid - Prior Years | | 8019 | (193,303.00) | 0.00 | (193,303.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 54,516.73 | 0.00 | 54,516.73 | 55,368.00 | 0.00 | 55,368.00 | 1.6% |
| Timber Yield Tax | | 8022 | 46,380.55 | 0.00 | 46,380.55 | 97,788.00 | 0.00 | 97,788.00 | 110.8% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 5,097,357.42 | 0.00 | 5,097,357.42 | 5,115,356.00 | 0.00 | 5,115,356.00 | 0.4% |
| Unsecured Roll Taxes | | 8042 | 230,750.79 | 0.00 | 230,750.79 | 229,240.00 | 0.00 | 229,240.00 | -0.7% |
| Prior Years' Taxes | | 8043 | 8,707.74 | 0.00 | 8,707.74 | 11,373.00 | 0.00 | 11,373.00 | 30.6% |
| Supplemental Taxes | | 8044 | 127,556.36 | 0.00 | 127,556.36 | 57,365.00 | 0.00 | 57,365.00 | -55.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (298,510.88) | 0.00 | (298,510.88) | (262,873.00) | 0.00 | (262,873.00) | -11.9% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8061 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8062 | 383,806.65 | 0.00 | 383,806.65 | 0.00 | 0.00 | 0.00 | -100.0% |
| Less: Non-LCFF (50%) Adjustment | | 8069 | (191,903.33) | 0.00 | (191,903.33) | 0.00 | 0.00 | 0.00 | -100.0% |
| Subtotal, LCFF Sources | | | 15,125,048.03 | 0.00 | 15,125,048.03 | 15,776,115.00 | 0.00 | 15,776,115.00 | 4.3% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 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 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 15,125,048.03 | 0.00 | 15,125,048.03 | 15,776,115.00 | 0.00 | 15,776,115.00 | 4.3% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 302,727.00 | 302,727.00 | 0.00 | 299,324.00 | 299,324.00 | -1.1% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | 12,989.00 | 12,989.00 | New |
| Child Nutrition Programs | | 8220 | 0.00 | 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 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 107,779.15 | 0.00 | 107,779.15 | 53,380.00 | 0.00 | 53,380.00 | -50.5% |
| Flood Control Funds | | 8270 | 0.00 | 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 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 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 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 240,864.29 | 240,864.29 | | 284,838.00 | 284,838.00 | 18.3% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 41,113.00 | 41,113.00 | | 40,674.00 | 40,674.00 | -1.1% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|--|--------------|---------------------------|---------------------|---------------------------|-------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630 | 8290 | | 135,262.75 | 135,262.75 | | 164,730.00 | 164,730.00 | 21.8% |
| Career and Technical Education | 3500-3599 | 8290 | | 1,966.97 | 1,966.97 | | 9,823.00 | 9,823.00 | 399.4% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 1,433,210.39 | 1,433,210.39 | 0.00 | 852,654.00 | 952,654.00 | -33.5% |
| TOTAL, FEDERAL REVENUE | | | 107,779.15 | 2,155,144.40 | 2,262,923.55 | 53,380.00 | 1,765,032.00 | 1,818,412.00 | -19.6% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/PE Entitlement | | | | | | | | | |
| Prior Years | 6350 | 8319 | | 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 | 0.0% |
| Prior Years | 6500 | 8319 | | 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 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 144,408.00 | 144,408.00 | 0.00 | 144,408.00 | 144,408.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 45,759.00 | 0.00 | 45,759.00 | 57,547.00 | 0.00 | 57,547.00 | 25.8% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 245,115.53 | 122,064.14 | 367,179.67 | 177,014.00 | 69,764.00 | 246,778.00 | -32.6% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 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 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Alter School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6695 | 8590 | | 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 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 359,354.46 | 359,354.46 | | 214,318.00 | 214,318.00 | -40.4% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 65,026.00 | 3,820,768.24 | 3,885,796.24 | 0.00 | 789,918.00 | 789,918.00 | -79.7% |
| TOTAL, OTHER STATE REVENUE | | | 355,902.53 | 4,446,594.84 | 4,802,497.37 | 234,561.00 | 1,218,408.00 | 1,452,969.00 | -69.7% |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 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 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 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 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 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 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 2,774.41 | 0.00 | 2,774.41 | 0.00 | 0.00 | 0.00 | -100.0% |
| Sale of Publications | | 8632 | 0.00 | 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 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 4,208.40 | 0.00 | 4,208.40 | 3,131.00 | 0.00 | 3,131.00 | -25.6% |
| Interest | | | | | | | | | |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (625,061.00) | 0.00 | (625,061.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 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 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 46,837.78 | 0.00 | 46,837.78 | 200.00 | 0.00 | 200.00 | -99.6% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 4,785.00 | 0.00 | 4,785.00 | 3,850.00 | 0.00 | 3,850.00 | -19.5% |
| Other Local Revenue | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|---------------------|---------------------------|----------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment | | 8691 | 191,903.33 | 0.00 | 191,903.33 | 0.00 | 0.00 | 0.00 | -100.0% |
| Pass-Through Revenue from Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 119,078.57 | 132,477.79 | 251,556.36 | 7,200.00 | 90,000.00 | 97,200.00 | -51.4% |
| Tuition | | 8710 | 0.00 | 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 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 836,918.00 | 836,918.00 | | 819,264.00 | 819,264.00 | -2.1% |
| From JPAs | 6500 | 8793 | | 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 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 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 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 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 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | (157,619.43) | 969,395.79 | 811,576.36 | 46,381.00 | 909,264.00 | 955,645.00 | 17.8% |
| TOTAL REVENUES | | | 15,430,910.28 | 7,571,135.03 | 23,002,045.31 | 16,110,437.00 | 3,892,704.00 | 20,003,141.00 | -13.0% |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 4,051,576.95 | 1,400,029.26 | 5,451,606.21 | 4,180,572.00 | 1,230,395.00 | 5,410,967.00 | -0.7% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 249,135.35 | 249,135.35 | 0.00 | 277,073.00 | 277,073.00 | 11.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 702,451.91 | 129,235.96 | 831,687.87 | 705,531.00 | 3,120.00 | 708,651.00 | -14.8% |
| Other Certificated Salaries | | 1900 | 326,378.59 | 75,636.65 | 402,017.24 | 329,309.00 | 113,442.00 | 442,751.00 | 10.1% |
| TOTAL, CERTIFICATED SALARIES | | | 5,080,407.45 | 1,854,039.22 | 6,934,446.67 | 5,215,412.00 | 1,624,030.00 | 6,839,442.00 | -1.4% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 443,241.17 | 576,297.54 | 1,021,538.71 | 463,934.00 | 609,303.00 | 1,093,237.00 | 7.0% |
| Classified Support Salaries | | 2200 | 995,090.15 | 292,979.58 | 1,288,069.73 | 1,022,342.00 | 297,119.00 | 1,319,461.00 | 2.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 207,642.32 | 128,519.74 | 336,162.06 | 205,635.00 | 75,407.00 | 281,042.00 | -16.4% |
| Clerical, Technical and Office Salaries | | 2400 | 690,718.24 | 16,614.50 | 707,332.74 | 690,754.00 | 17,410.00 | 708,164.00 | 0.1% |
| Other Classified Salaries | | 2900 | 249,879.56 | 129,604.56 | 379,484.12 | 297,746.00 | 18,775.00 | 316,521.00 | -16.6% |
| TOTAL, CLASSIFIED SALARIES | | | 2,586,571.44 | 1,146,015.92 | 3,732,587.36 | 2,700,411.00 | 1,018,014.00 | 3,718,425.00 | -0.4% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 914,500.95 | 865,310.72 | 1,779,811.67 | 956,260.00 | 856,485.00 | 1,822,745.00 | 2.4% |
| PERS | | 3201-3202 | 597,381.64 | 327,226.38 | 924,608.02 | 663,958.00 | 317,024.00 | 980,982.00 | 6.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 274,805.55 | 125,375.88 | 400,181.43 | 278,105.00 | 112,202.00 | 390,307.00 | -2.5% |
| Health and Welfare Benefits | | 3401-3402 | 1,165,882.81 | 443,638.59 | 1,609,521.40 | 1,216,352.00 | 441,194.00 | 1,657,546.00 | 3.0% |
| Unemployment Insurance | | 3501-3502 | 36,552.17 | 14,206.59 | 50,758.76 | 3,763.00 | 1,279.00 | 5,062.00 | -90.0% |
| Workers' Compensation | | 3601-3602 | 119,618.49 | 46,780.64 | 166,409.13 | 118,943.00 | 39,929.00 | 158,872.00 | -4.5% |
| OPEB, Allocated | | 3701-3702 | 75.00 | 0.00 | 75.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 122,475.26 | 0.00 | 122,475.26 | 125,909.00 | 0.00 | 125,909.00 | 2.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 3,231,291.87 | 1,822,546.80 | 5,053,840.67 | 3,373,310.00 | 1,768,113.00 | 5,141,423.00 | 1.7% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 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 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 665,932.89 | 516,550.72 | 1,182,483.61 | 729,230.00 | 504,307.00 | 1,233,537.00 | 4.3% |
| Noncapitalized Equipment | | 4400 | 96,429.78 | 81,293.45 | 177,723.23 | 2,900.00 | 48,492.00 | 51,392.00 | -71.1% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 762,362.67 | 597,844.17 | 1,360,206.84 | 732,130.00 | 552,799.00 | 1,284,929.00 | -5.5% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 47,969.00 | 47,969.00 | New |
| Travel and Conferences | | 5200 | 45,897.91 | 41,596.83 | 87,494.74 | 50,364.00 | 28,250.00 | 78,614.00 | -10.1% |
| Dues and Memberships | | 5300 | 16,944.00 | 3,139.00 | 20,083.00 | 18,080.00 | 0.00 | 18,080.00 | -10.0% |
| Insurance | | 5400 - 5450 | 220,674.59 | 0.00 | 220,674.59 | 223,665.00 | 0.00 | 223,665.00 | 1.4% |
| Operations and Housekeeping Services | | 5600 | 763,055.51 | 0.00 | 763,055.51 | 662,300.00 | 0.00 | 662,300.00 | -13.2% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 206,822.51 | 89,571.63 | 296,394.14 | 104,249.00 | 78,771.00 | 183,020.00 | -38.7% |
| Transfers of Direct Costs | | 5710 | (29,746.05) | 29,746.05 | 0.00 | (1,200.00) | 1,200.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 286,712.27 | 407,236.69 | 693,948.96 | 237,373.00 | 227,910.00 | 465,283.00 | -33.0% |
| Communications | | 5800 | 67,122.55 | 0.00 | 67,122.55 | 55,506.00 | 0.00 | 55,506.00 | -17.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,578,493.29 | 571,290.20 | 2,150,773.49 | 1,350,357.00 | 364,120.00 | 1,734,477.00 | -19.4% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|---------------------|---------------------------|----------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 89,243.50 | 89,243.50 | 0.00 | 0.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 90,709.00 | 124,630.00 | 215,339.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 123,216.82 | 125,865.43 | 249,082.25 | 0.00 | 50,000.00 | 50,000.00 | -79.9% |
| Equipment Replacement | | 6500 | 0.00 | 251,460.49 | 251,460.49 | 0.00 | 25,000.00 | 25,000.00 | -90.1% |
| Lease Assets | | 6600 | 0.00 | 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 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 213,925.82 | 591,199.42 | 805,125.24 | 0.00 | 75,000.00 | 75,000.00 | -90.7% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Attendance Agreements | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | | | | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 24,563.00 | 0.00 | 24,563.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Payments to JPAs | | 7143 | 0.00 | 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 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 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 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 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 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| All Other Transfers | All Other | 7221-7223 | 0.00 | 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 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 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 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 24,563.00 | 0.00 | 24,563.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | (54,248.00) | 54,248.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 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 | (54,248.00) | 54,248.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 13,478,605.54 | 6,582,937.73 | 20,061,543.27 | 13,317,372.00 | 5,476,324.00 | 18,793,696.00 | -6.3% |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 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 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 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 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 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 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 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 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 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 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 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 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Long-Term Debl Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 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 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 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 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 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 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 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 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (1,561,026.85) | 1,561,026.85 | 0.00 | (1,537,240.00) | 1,537,240.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (1,561,026.85) | 1,561,026.85 | 0.00 | (1,537,240.00) | 1,537,240.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) | | | (1,561,026.85) | 1,561,026.85 | 0.00 | (1,537,240.00) | 1,537,240.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 333,332.45 | 177,000.00 | -46.9% |
| 5) TOTAL, REVENUES | | | 333,332.45 | 177,000.00 | -46.9% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 323,420.63 | 177,000.00 | -45.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 323,420.63 | 177,000.00 | -45.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 9,911.82 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 9,911.82 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 131,588.48 | 141,500.30 | 7.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 131,588.48 | 141,500.30 | 7.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 131,588.48 | 141,500.30 | 7.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 141,500.30 | 141,500.30 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 141,500.30 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 141,500.30 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenues | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 141,500.30 | | |
| REVENUES | | | | | |
| Sale of Equipment and Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |

Unaudited Actuals
Student Activity Special Revenue Fund
Expenditures by Object

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| All Other Local Revenue | | 8699 | 333,332.45 | 177,000.00 | -46.9% |
| TOTAL, REVENUES | | | 333,332.45 | 177,000.00 | -46.9% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Materials and Supplies | | 4300 | 323,420.63 | 177,000.00 | -45.3% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 323,420.63 | 177,000.00 | -45.3% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 323,420.63 | 177,000.00 | -45.3% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 609,524.67 | 456,744.00 | -25.1% |
| 3) Other State Revenue | | 8300-8599 | 285,236.95 | 200,000.00 | -29.9% |
| 4) Other Local Revenue | | 8600-8799 | 16,069.49 | 67,585.00 | 320.6% |
| 5) TOTAL, REVENUES | | | 910,831.11 | 724,329.00 | -20.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 327,147.11 | 309,457.00 | -5.4% |
| 3) Employee Benefits | | 3000-3999 | 146,143.07 | 147,517.00 | 0.9% |
| 4) Books and Supplies | | 4000-4999 | 372,833.73 | 288,144.00 | -22.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 11,229.16 | 11,775.00 | 4.9% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 857,353.07 | 756,893.00 | -11.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 53,478.04 | (32,564.00) | -160.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 53,478.04 | (32,564.00) | -160.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 163,946.38 | 217,424.42 | 32.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 163,946.38 | 217,424.42 | 32.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 163,946.38 | 217,424.42 | 32.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 217,424.42 | 184,860.42 | -15.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 6,955.16 | 500.00 | -92.8% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 210,469.26 | 184,360.42 | -12.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9110 | 41,332.14 | | |
| 2) Fair Value Adjustment to Cash in County Treasury | | 9111 | (3,336.00) | | |
| b) in Banks | | 9120 | 1,087.25 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 175,672.60 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 6,955.16 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 221,711.15 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 4,286.73 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 4,286.73 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 217,424.42 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 548,526.15 | 450,000.00 | -18.0% |
| Donated Food Commodities | | 8221 | 60,988.52 | 6,744.00 | -88.9% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 609,524.67 | 456,744.00 | -25.1% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 285,236.95 | 200,000.00 | -29.9% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 285,236.95 | 200,000.00 | -29.9% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 5,311.99 | 55,000.00 | 935.4% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | (111.50) | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (3,071.00) | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 13,940.00 | 12,585.00 | -9.7% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 16,069.49 | 67,585.00 | 320.6% |
| TOTAL, REVENUES | | | 910,831.11 | 724,329.00 | -20.5% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 310,953.65 | 293,198.00 | -5.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 16,193.46 | 16,259.00 | 0.4% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 327,147.11 | 309,457.00 | -5.4% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 68,999.02 | 66,568.00 | -3.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 24,737.45 | 23,334.00 | -5.7% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Health and Welfare Benefits | | 3401-3402 | 45,689.03 | 52,800.00 | 15.6% |
| Unemployment Insurance | | 3501-3502 | 1,614.30 | 152.00 | -90.6% |
| Workers' Compensation | | 3601-3602 | 5,103.27 | 4,673.00 | -8.4% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 146,143.07 | 147,517.00 | 0.9% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 11,608.80 | 11,400.00 | -1.8% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 361,224.93 | 276,744.00 | -23.4% |
| TOTAL, BOOKS AND SUPPLIES | | | 372,833.73 | 288,144.00 | -22.7% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 923.14 | 1,375.00 | 48.9% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 3,594.19 | 3,400.00 | -5.4% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 6,711.83 | 7,000.00 | 4.3% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 11,229.16 | 11,775.00 | 4.9% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 857,353.07 | 756,893.00 | -11.7% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | (6,837.10) | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | (6,837.10) | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 40,164.61 | 43,307.00 | 7.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 36,586.00 | 25,266.00 | -30.9% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 76,750.61 | 68,573.00 | -10.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (83,587.71) | (68,573.00) | -18.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8960-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (83,587.71) | (68,573.00) | -18.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 133,047.29 | 49,459.58 | -62.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 133,047.29 | 49,459.58 | -62.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 133,047.29 | 49,459.58 | -62.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 49,459.58 | (19,113.42) | -138.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 49,459.58 | 0.00 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (19,113.42) | New |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 53,802.58 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (4,343.00) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9360 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 49,459.58 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 49,459.58 | | |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 859.58 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (63.00) | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | (7,633.68) | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | (6,837.10) | 0.00 | -100.0% |
| TOTAL, REVENUES | | | (6,837.10) | 0.00 | -100.0% |
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 39,378.98 | 43,307.00 | 10.0% |
| Noncapitalized Equipment | | 4400 | 785.63 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 40,164.61 | 43,307.00 | 7.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 34,836.00 | 25,266.00 | -27.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,750.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 36,586.00 | 25,266.00 | -30.9% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 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 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 76,750.61 | 68,573.00 | -10.7% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | (1,255.15) | 372.00 | -129.6% |
| 5) TOTAL, REVENUES | | | (1,255.15) | 372.00 | -129.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,255.15) | 372.00 | -129.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers -Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,255.15) | 372.00 | -129.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 32,400.73 | 31,145.58 | -3.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 32,400.73 | 31,145.58 | -3.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 32,400.73 | 31,145.58 | -3.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 31,145.58 | 31,517.58 | 1.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| 9740 | | 9740 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 31,145.58 | 31,517.58 | 1.2% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 33,860.58 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (2,735.00) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 31,145.58 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 31,145.58 | | |
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 369.85 | 372.00 | 0.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (1,625.00) | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | (1,255.15) | 372.00 | -129.6% |
| TOTAL, REVENUES | | | (1,255.15) | 372.00 | -129.6% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 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 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 2,319.16 | 11,045.00 | 376.3% |
| 4) Other Local Revenue | | 8600-8799 | 261,310.35 | 276,604.00 | 5.9% |
| 5) TOTAL, REVENUES | | | 263,629.51 | 287,649.00 | 9.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 291,556.52 | 287,649.00 | -1.3% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 291,556.52 | 287,649.00 | -1.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (27,927.01) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (27,927.01) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 388,864.67 | 360,937.66 | -7.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 388,864.67 | 360,937.66 | -7.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 388,864.67 | 360,937.66 | -7.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 360,937.66 | 360,937.66 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 360,937.66 | 360,937.66 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 392,630.66 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (31,683.00) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 360,937.66 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 360,937.66 | | |
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 2,266.19 | 9,951.00 | 339.1% |
| Other Subventions/In-Lieu Taxes | | 8572 | 52.97 | 1,094.00 | 1,965.3% |
| TOTAL, OTHER STATE REVENUE | | | 2,319.16 | 11,045.00 | 376.3% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 211,280.56 | 218,424.00 | 3.4% |
| Unsecured Roll | | 8612 | 51,740.14 | 52,470.00 | 1.4% |
| Prior Years' Taxes | | 8613 | 279.58 | 98.00 | -64.9% |
| Supplemental Taxes | | 8614 | 13,295.40 | 2,667.00 | -79.9% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,083.67 | 2,945.00 | -4.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (18,370.00) | 0.00 | -100.0% |
| Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8799 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | | | | |
| TOTAL, OTHER LOCAL REVENUE | | | 261,310.35 | 276,604.00 | 5.9% |
| TOTAL, REVENUES | | | 263,629.51 | 287,649.00 | 9.1% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 230,000.00 | 225,000.00 | -2.2% |
| Bond Interest and Other Service Charges | | 7434 | 61,556.52 | 62,649.00 | 1.8% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 291,556.52 | 287,649.00 | -1.3% |
| TOTAL, EXPENDITURES | | | 291,556.52 | 287,649.00 | -1.3% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

2022-23 Unaudited Actuals
AVERAGE DAILY ATTENDANCE

45 69988 000000
Form A
D8AGR7J1HA(2022-23)

Fall River Joint Unified
Shasta County

| Description | 2022-23 Unaudited Actuals | | | 2023-24 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| A. DISTRICT | | | | | | |
| 1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 1,064.41 | 1,060.29 | 1,064.41 | 1,041.00 | 1,041.00 | 1,064.41 |
| 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) | | | | | | |
| 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) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 1,064.41 | 1,060.29 | 1,064.41 | 1,041.00 | 1,041.00 | 1,064.41 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 1,064.41 | 1,060.29 | 1,064.41 | 1,041.00 | 1,041.00 | 1,064.41 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

Unaudited Actuals
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense- Part II (Col 3 - Col 4) (5) | EDP No. |
|---|----------------------------|---------|-----------------------------|---------|--|------------|--|---|----------------------|--|---------|
| 1000 - Certificated Salaries | 6,934,446.67 | 301 | 0.00 | 303 | 6,934,446.67 | 305 | 0.00 | 0.00 | 307 | 6,934,446.67 | 309 |
| 2000 - Classified Salaries | 3,732,587.36 | 311 | 0.00 | 313 | 3,732,587.36 | 315 | 565,910.56 | 565,910.56 | 317 | 3,166,676.80 | 319 |
| 3000 - Employee Benefits | 5,053,840.67 | 321 | 75.00 | 323 | 5,053,765.67 | 325 | 322,403.85 | 322,403.85 | 327 | 4,731,361.82 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 1,611,667.33 | 331 | 99,307.84 | 333 | 1,512,359.49 | 335 | 578,041.31 | 778,195.39 | 337 | 734,164.10 | 339 |
| 5000 - Services . . . & 7300 - Indirect Costs | 2,150,773.49 | 341 | 0.00 | 343 | 2,150,773.49 | 345 | 65,565.27 | 457,222.36 | 347 | 1,693,551.13 | 349 |
| TOTAL | | | | | 19,383,932.68 | 365 | TOTAL | | 17,260,200.52 | 369 | |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | | EDP No. |
|--|-------------|--------------|---------|
| 1. Teacher Salaries as Per EC 41011. | 1100 | 5,406,156.21 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | 2100 | 1,021,538.71 | 380 |
| 3. STRS. | 3101 & 3102 | 1,407,932.87 | 382 |
| 4. PERS. | 3201 & 3202 | 274,428.17 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 173,191.27 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 1,010,361.00 | 385 |
| 7. Unemployment Insurance. | 3501 & 3502 | 30,830.16 | 390 |
| 8. Workers' Compensation Insurance. | 3601 & 3602 | 101,637.80 | 392 |
| 9. OPEB, Active Employees (EC 41372). | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 76,538.18 | 393 |

Unaudited Actuals
2022-23 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom
Compensation

| | | |
|---|--------------|-----|
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | 9,502,614.37 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | 0.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | 0.00 | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | 9,502,614.37 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | 55.06% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | |

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

| | | |
|--|---------------|--|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% | |
| 2. Percentage spent by this district (Part II, Line 15) | 55.06% | |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.00% | |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 17,260,200.52 | |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 | |

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Adjustment consist of: MediCal R9010 reduction \$104,480, ELOG-ESSER III R3216 \$65,934, ELOG-ESSER III \$10,807, Various other reductions \$115,718.

| Goal | Program/Activity | Direct Costs | | | Subtotal (col. 1 + 2) Column 3 | Central Admin Costs (col. 3 x Sch. CAC line E) Column 4 | Other Costs (Schedule OC) Column 5 | Total Costs by Program (col. 3 + 4 + 5) Column 6 |
|---------------------|--|--|--|----------------------|--------------------------------------|---|--|---|
| | | Direct Charged (Schedule DCC) Column 1 | Allocated (Schedule AC) Column 2 | | | | | |
| Instructional Goals | | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 7,423,097.09 | 4,599,500.99 | 12,023,898.08 | 1,023,311.61 | 13,052,309.69 | 0.00 | |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3200 | Continuation Schools | 277,282.43 | 130,834.91 | 408,117.34 | 34,718.70 | 442,836.04 | 0.00 | |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3550 | Community Day Schools | 278,229.46 | 130,834.91 | 409,064.37 | 34,799.27 | 443,863.64 | 0.00 | |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3800 | Career Technical Education | 1,061,288.59 | 359,503.75 | 1,419,792.33 | 120,782.29 | 1,540,574.62 | 0.00 | |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4760 | Bilingual | 215,862.86 | 65,417.46 | 279,310.32 | 23,761.04 | 303,071.36 | 0.00 | |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 5000-5999 | Special Education | 2,436,568.97 | 887,668.95 | 3,324,237.92 | 282,795.93 | 3,607,033.85 | 0.00 | |
| 6000 | Regional Occupational Ctr/Prg (ROCP) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Goals | | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Costs | | | | | | | | |
| | Food Services | | | | | 11,697.84 | 11,697.84 | |
| | Enterprise | | | | | 0.00 | 0.00 | |
| | Facilities Acquisition & Construction | | | | | 392,192.50 | 392,192.50 | |
| | Other Outgo | | | | | 24,563.00 | 24,563.00 | |
| Other Funds | Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) (line E) | | | | | 86,298.42 | 86,298.42 | |
| | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | | 1,606,467.26 | 1,606,467.26 | |
| | Total General Fund and Charter Schools Funds Expenditures | 11,696,359.39 | 6,330,263.27 | 18,026,622.65 | 1,606,467.26 | 20,051,543.26 | 428,453.34 | 20,051,543.26 |

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

| Goal | Type of Program | Instruction (Functions 1000- 1999) | Instructional Supervision and Administration (Functions 2100- 2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420- 2499) | School Administration (Function 2700) | Pupil Support Services (Functions 3110- 3160 and 3900) | Pupil Transportation (Function 3600) | Ancillary Services (Functions 4000- 4999) | Community Services (Functions 5000- 5999) | General Administration (Functions 7000- 7999, except 7210)* | Plant Maintenance and Operations (Functions 8100- 8400) | Facilities Rents and Leases (Function 8700) | Total |
|---------------------|-------------------------------------|--|---|---|---|---|--|--|--|---|---|--|---------------|
| Instructional Goals | | | | | | | | | | | | | |
| 0001 | Pres-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 7,268,623.99 | 41,647.27 | 0.00 | 426.00 | 1,307.33 | 3,487.50 | 113,595.00 | | | 0.00 | 0.00 | 7,429,097.09 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 224,481.17 | 0.00 | 0.00 | 52,801.26 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 277,282.43 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 236,480.82 | 0.00 | 0.00 | 26,944.07 | 0.00 | 289.15 | 0.00 | | | 4,505.42 | 10,000.00 | 278,229.46 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 1,061,268.52 | 0.00 | 0.00 | 0.00 | 0.00 | 20.06 | 0.00 | | | 0.00 | 0.00 | 1,061,288.58 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 213,403.86 | 0.00 | 0.00 | 488.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 213,892.86 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education | 2,051,474.42 | 425.30 | 0.00 | 71,689.43 | 225,762.18 | 83,237.64 | 0.00 | | | 0.00 | 0.00 | 2,436,568.97 |
| 6000 | RCCIP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | | | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | | | | | | | | | | | | |
| 8500 | Child Care and Development Services | 11,055,732.78 | 0.00 | 0.00 | 152,329.76 | 231,865.51 | 87,054.35 | 113,595.00 | | | 0.00 | 0.00 | 11,696,365.39 |
| | Total Direct Charged Costs | | 42,072.57 | 0.00 | 152,329.76 | 231,865.51 | 87,054.35 | 113,595.00 | 0.00 | 0.00 | 4,505.42 | 10,000.00 | 11,696,365.39 |

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

| Goal | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | | Total |
|--------------------------------------|---------------------------------------|--|-----------------|--------------------|--------------|-------|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | | |
| Instructional Goals | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 1,757,851.50 | 1,633,655.86 | 1,208,393.53 | 4,599,900.99 | 0.00 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 68,001.99 | 62,832.92 | 0.00 | 130,834.91 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3500 | Community Day Schools | 68,001.99 | 62,832.92 | 0.00 | 130,834.91 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 170,004.98 | 186,498.77 | 0.00 | 356,503.75 | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 34,001.00 | 31,416.46 | 0.00 | 65,417.46 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 417,632.23 | 408,413.96 | 61,742.73 | 887,688.95 | 0.00 |
| 6000 | ROC/CP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ** | Adult Education (Fund 11) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ** | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ** | Califaria (Funds 13 and 61) | 0.00 | 157,082.30 | 0.00 | 157,082.30 | 0.00 |
| Total Allocated Support Costs | | 2,515,393.69 | 2,544,733.32 | 1,270,136.26 | 6,330,263.27 | |

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Central Administration Costs (CAC)

| Central Administration Costs in General Fund and Charter Schools Funds | | |
|--|--|---------------|
| A. | Board and Superintendent (Funds 01, 09, and 62, Functions 7190-7190, Goals 0000-6999 and 9000, Objects 1000-7999) | 352,270.75 |
| 1 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999) | 42,642.50 |
| 2 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 1,194,083.01 |
| 3 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 17,477.00 |
| 4 | Total Central Administration Costs in General Fund and Charter Schools Funds | 1,606,467.26 |
| B. | Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 11,696,355.39 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 6,330,263.27 |
| 3 | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | 18,026,622.66 |
| C. | Direct Charged Costs in Other Funds | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 0.00 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 857,353.07 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 0.00 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 857,353.07 |
| 5 | Total Direct Charged Costs in Other Funds | 18,883,975.73 |
| D. | Total Direct Charged and Allocated Costs (B3 + C5) | 8.51% |
| E. | Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A/D) | |

Unaudited Actuals
2022-23
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

| Type of Activity | Food Services (Function 3700) | Enterprise (Function 6000) | Facilities Acquisition & Construction (Function 6500) | Other Outgo (Functions 9000- 9999) | Total |
|--|----------------------------------|-------------------------------|--|--|-------------------|
| Food Services (Object 1000-5999, 6400-6920) | 11,697.84 | | | | 11,697.84 |
| Enterprise (Object 1000-5999, 6400-6920) | | 0.00 | | | 0.00 |
| Facilities Acquisition & Construction (Object 1000-4700) | | | 392,192.50 | | 392,192.50 |
| Other Outgo (Object 1000 - 7999) | | | | 24,565.00 | 24,565.00 |
| Total Other Costs | 11,697.84 | 0.00 | 392,192.50 | 24,565.00 | 428,455.34 |

Unaudited Actuals
2022-23
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

| | Teacher Full-Time Equivalents | | | | Classroom Units | | | Pupils Transported |
|--|--|--|---------------------------------------|---|--|---|--------------------------------------|--------------------|
| | Instructional Supervision and Administration (Functions 2100 - 2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) | |
| | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) | |
| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62. Goals 0000 and 9000 (will be allocated based on factors input) | 0.00 | 570,085.19 | 1,496,126.71 | 449,181.79 | 2,544,733.33 | 0.00 | 1,270,136.26 | |
| B. Enter Allocation Factor(s) by Goal: | | | | | | | | |
| (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | | | | | | | | |
| Instructional Goals Description | | | | | | | | |
| 0001 Pre-Kindergarten | | | | | | | | |
| 1110 Regular Education, K-12 | | 51.70 | 51.70 | 51.70 | 52.00 | | 274.00 | |
| 3100 Alternative Schools | | | | | | | | |
| 3200 Continuation Schools | | 2.00 | 2.00 | 2.00 | 2.00 | | | |
| 3300 Independent Study Centers | | | | | | | | |
| 3400 Opportunity Schools | | | | | | | | |
| 3550 Community Day Schools | | 2.00 | 2.00 | 2.00 | 2.00 | | | |
| 3700 Specialized Secondary Programs | | | | | | | | |
| 3800 Career Technical Education | | 5.00 | 5.00 | 5.00 | 6.00 | | | |
| 4110 Regular Education, Adult | | | | | | | | |
| 4610 Adult Independent Study Centers | | | | | | | | |
| 4620 Adult Correctional Education | | | | | | | | |
| 4630 Adult Career Technical Education | | | | | | | | |
| 4760 Bilingual | | 1.00 | 1.00 | 1.00 | 1.00 | | | |
| 4850 Migrant Education | | | | | | | | |
| 5000_5999 Special Education (allocated to 5001) | | 12.28 | 12.28 | 12.28 | 13.00 | | 14.00 | |
| 6000 ROC/P | | | | | | | | |
| Other Goals Description | | | | | | | | |
| 7110 Nonagency - Educational | | | | | | | | |
| 7150 Nonagency - Other | | | | | | | | |
| 8100 Community Services | | | | | | | | |
| 8500 Child Care and Development Services | | | | | | | | |
| Other Funds Description | | | | | | | | |
| ** Adult Education (Fund 11) | | | | | | | | |
| ** Child Development (Fund 12) | | | | | | | | |
| ** Cafeteria (Funds 13 & 61) | | 73.98 | 73.98 | 73.98 | 81.00 | 0.00 | 288.00 | |
| C. Total Allocation Factors | 0.00 | 73.98 | 73.98 | 73.98 | 81.00 | 0.00 | 288.00 | |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|--------------|--------------|
| UNDUPLICATED PUPIL COUNT | | | | | | | | | |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 116,865.35 | 0.00 | 0.00 | 0.00 | 0.00 | 745,280.32 | | 862,145.67 |
| 2000-2999 | Classified Salaries | 54,712.81 | 0.00 | 0.00 | 0.00 | 0.00 | 569,098.95 | | 643,811.76 |
| 3000-3999 | Employee Benefits | 73,855.93 | 0.00 | 0.00 | 0.00 | 0.00 | 657,297.37 | | 731,153.30 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 70,384.37 | | 70,384.37 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 129,073.87 | | 129,073.87 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7310 | Total Direct Costs | 245,434.09 | 0.00 | 0.00 | 0.00 | 0.00 | 2,191,134.88 | 0.00 | 2,436,568.97 |
| 7350 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | TOTAL COSTS | 887,688.99 | 0.00 | 0.00 | 0.00 | 0.00 | 887,688.99 | | 887,688.99 |
| | | 887,688.99 | 0.00 | 0.00 | 0.00 | 0.00 | 887,688.99 | 0.00 | 887,688.99 |
| | | 1,133,123.08 | 0.00 | 0.00 | 0.00 | 0.00 | 2,191,134.88 | 0.00 | 3,324,257.96 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 73,704.13 | | 73,704.13 |
| 2000-2999 | Classified Salaries | 1,991.44 | 0.00 | 0.00 | 0.00 | 0.00 | 252,786.62 | | 254,778.06 |
| 3000-3999 | Employee Benefits | 688.65 | 0.00 | 0.00 | 0.00 | 0.00 | 167,589.01 | | 168,277.66 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,515.24 | | 17,515.24 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (155,347.67) | | (155,347.67) |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 2,660.09 | 0.00 | 0.00 | 0.00 | 0.00 | 356,247.33 | 0.00 | 359,927.42 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8980 | TOTAL BEFORE OBJECT 8980 | 2,660.09 | 0.00 | 0.00 | 0.00 | 0.00 | 356,247.33 | 0.00 | 359,927.42 |
| | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | 0.00 |
| | TOTAL COSTS | 116,865.35 | 0.00 | 0.00 | 0.00 | 0.00 | 671,576.19 | | 788,441.54 |
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | | | |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|---|--|--|-----------------------------------|---|--|---|--|--------------|--------------|
| 2000-2999 | Classified Salaries | 52,721.37 | 0.00 | 0.00 | 0.00 | 0.00 | 336,312.33 | | 389,033.70 |
| 3000-3999 | Employee Benefits | 73,167.28 | 0.00 | 0.00 | 0.00 | 0.00 | 489,708.36 | | 562,875.64 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 52,869.13 | | 52,869.13 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 284,421.54 | | 284,421.54 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7310 | Total Direct Costs | 242,754.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,834,887.55 | 0.00 | 2,077,641.55 |
| 7350 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Program Cost Report Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8980 | TOTAL BEFORE OBJECT 8980 | 1,130,442.99 | 0.00 | 0.00 | 0.00 | 0.00 | 1,834,887.55 | 0.00 | 2,965,330.54 |
| | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | 0.00 |
| | TOTAL COSTS | 887,688.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 887,688.99 |
| | | 887,688.99 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 887,688.99 |
| | | 1,130,442.99 | 0.00 | 0.00 | 0.00 | 0.00 | 1,834,887.55 | 0.00 | 2,965,330.54 |
| | | | | | | | | | 0.00 |
| | | | | | | | | | 2,965,330.54 |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 55,747.80 | | 55,747.80 |
| 2000-2999 | Classified Salaries | 52,253.06 | 0.00 | 0.00 | 0.00 | 0.00 | 54,625.37 | | 106,878.43 |
| 3000-3999 | Employee Benefits | 27,554.42 | 0.00 | 0.00 | 0.00 | 0.00 | 53,848.67 | | 81,403.09 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 887.90 | | 887.90 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 103,592.23 | | 103,592.23 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7310 | Total Direct Costs | 79,807.48 | 0.00 | 0.00 | 0.00 | 0.00 | 268,701.97 | 0.00 | 348,509.45 |
| 7350 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8980 | TOTAL BEFORE OBJECT 8980 | 79,807.48 | 0.00 | 0.00 | 0.00 | 0.00 | 268,701.97 | 0.00 | 348,509.45 |
| | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | 0.00 |
| 8980 | TOTAL COSTS | 79,807.48 | 0.00 | 0.00 | 0.00 | 0.00 | 268,701.97 | 0.00 | 348,509.45 |
| | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | 635,534.58 |
| | TOTAL COSTS | | | | | | | | 984,044.03 |

Unaudited Actuals
 Special Education Maintenance of Effort
 2022-23 Actual vs. Actual Comparison Year
 2021-22 Expenditures by LEA (LE-PY)

| 2021-22 Expenditures | | A. State and Local | B. Local Only |
|------------------------------------|--|--------------------|---------------|
| 1. | Enter Total Costs amounts from the 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section | 2,582,122.66 | 884,265.59 |
| 2. | Enter audit adjustments of 2021-22 special education expenditures from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) | | |
| 3. | Enter restatements of 2022-23 special education beginning fund balances from SACS2023ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795) | | |
| 4. | Enter any other adjustments, not included in Line 1 (explain below) | | |
| 5. | 2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation (Sum lines 1 through 4) | 2,582,122.66 | 884,265.59 |
| C. Unduplicated Pupil Count | | | |
| 1. | Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet | 196.00 | |
| 2. | Enter any adjustments not included in Line C1 (explain below) | | |
| 3. | 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation (Line C1 plus Line C2) | 196.00 | |

SELPA: Shasta County (AO)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2022-23 Expenditures by LEA (LE-CY) and the 2021-22 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2022-23 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/ed/documents/subseqyrtrckwrksh1.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1

Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksh1.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated, or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below.

| | State and Local | Local Only |
|-------------------------|-----------------|------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total exempt reductions | 0.00 | 0.00 |

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

Fall River Joint Unified
Shasta County

SELPA:

Shasta County (AO)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

| | State and Local | Local Only |
|--|-----------------|------------|
| Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) | 302,727.00 | |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310) | 288,306.00 | |
| Increase in funding (if difference is positive) | 14,421.00 | |
| Maximum available for MOE reduction (50% of increase in funding) | 7,210.50 | (a) |
| Current year funding (IDEA Section 619 - Resource 3315) | 0.00 | |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315) | 45,409.05 | (b) |

If (b) is greater than (a).
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)
Available for MOE reduction, (line (a) minus line (c), zero if negative)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

THIS SECTION IS NOT APPLICABLE!
If (b) is less than (a).
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).
Available to set aside for EIS (line (b) minus line (e), zero if negative)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: Shasta County (AO)

| Actual Expenditures (LE-CY Worksheet) FY 2022-23 | Actual Comparison Year FY 2021-22 | Difference (A - B) |
|--|-----------------------------------|--------------------|
| 3,324,257.96 | | |
| 358,927.42 | | |
| 2,965,330.54 | 2,582,122.66 | |
| | 0.00 | |
| | 2,582,122.66 | |
| | 0.00 | |
| | 0.00 | |
| 2,965,330.54 | 2,582,122.66 | 383,207.88 |

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

- a. Total special education expenditures
 - b. Less: Expenditures paid from federal sources
 - c. Expenditures paid from state and local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) for SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
 - b. Less: Expenditures paid from federal sources
 - c. Expenditures paid from state and local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources
- d. Special education unduplicated pupil count
- e. Per capita state and local expenditures (A2c/A2d)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

| Actual FY 2022-23 | Comparison Year FY 2021-22 | Difference |
|-------------------|----------------------------|------------|
| 3,324,257.96 | | |
| 358,927.42 | | |
| 2,965,330.54 | 2,582,122.66 | |
| | 0.00 | |
| | 2,582,122.66 | |
| | 0.00 | |
| | 0.00 | |
| 2,965,330.54 | 2,582,122.66 | 383,207.88 |
| 202.00 | 196.00 | 6.00 |
| 14,679.85 | 13,174.10 | 1,505.76 |

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: Shasta County (AO)

| Actual | Comparison Year | Difference |
|------------|-----------------|------------|
| FY 2022-23 | FY 2021-22 | |
| 984,044.03 | 884,265.59 | |
| | 0.00 | |
| | 884,265.59 | |
| | 0.00 | |
| | 0.00 | |
| 984,044.03 | 884,265.59 | 99,778.44 |

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.

- a. Expenditures paid from local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from local sources

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only.

| Actual | Comparison Year | Difference |
|------------|-----------------|------------|
| FY 2022-23 | FY 2021-22 | |
| 984,044.03 | 884,265.59 | |
| | 0.00 | |
| | 884,265.59 | |
| | 0.00 | |
| | 0.00 | |
| 984,044.03 | 884,265.59 | |
| 202.00 | 196.00 | |
| 4,871.51 | 4,511.56 | 359.95 |

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.

- a. Expenditures paid from local sources
- Add/Less: Adjustments required for MOE calculation
- Comparison year's expenditures, adjusted for MOE
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from local sources
- b. Special education unduplicated pupil count
- c. Per capita local expenditures(B2a/ B2b)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only.

Teresaa Spooner
Contact Name
Chief Business Official
Title
530-335-2469
Telephone Number
tspooner@rjusc.org
Email Address

SELPA: Shasta County (AO)

| Object Code | Description | Shasta County Office of Education (AO00) | Cascade Union Elementary (AO03) | Cottonwood Union Elementary (AO04) | Enterprise Elementary (AO05) | Junction Elementary (AO07) | Pacheco Union Elementary (AO09) |
|---|---|--|---------------------------------|------------------------------------|------------------------------|----------------------------|---------------------------------|
| TOTAL EXPENDITURES - All Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Direct Costs | | | | | | |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | | | | | |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES - Paid from State and Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Direct Costs | | | | | | |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | | | | | |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES - Paid from Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |

Unaudited Actuals
 Special Education Maintenance of Effort
 2022-23 Actual vs. Actual Comparison Year
 2022-23 Expenditures by SELPA (SE-CY)

45 69989 0000000
 Report SEMA
 DBAGR7JHA(2022-23)

Fall River Joint Unified
 Shasta County

SELPA: Shasta County (AO)

| Object Code | Description | Shasta County Office of Education (AO00) | Cascade Union Elementary (AO03) | Cottonwood Union Elementary (AO04) | Enterprise Elementary (AO05) | Junction Elementary (AO07) | Pacheco Union Elementary (AO08) |
|--------------------------------|---|--|---------------------------------|------------------------------------|------------------------------|----------------------------|---------------------------------|
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Direct Costs | | | | | | |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNDPLICATED PUPIL COUNT | | | | | | | |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Shasta County (AO)

| Object Code | Description | Redding Elementary (AO10) | Anderson Union High (AO12) | Shasta Union High (AO13) | Fall River Joint Unified (AO14) | Columbia Elementary (AO16) | Grant Elementary (AO17) |
|---|---|---------------------------|----------------------------|--------------------------|---------------------------------|----------------------------|-------------------------|
| TOTAL EXPENDITURES - All Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Direct Costs | | | | | | |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | | | | | | |
| EXPENDITURES - Paid from State and Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Direct Costs | | | | | | |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | TOTAL BEFORE OBJECT 8980 | | | | | | |
| | Contributions from Unrestricted Revenues to Federal Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES - Paid from Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |

SELPA: Shasta County (AO)

| Object Code | Description | Redding Elementary (AO10) | Anderson Union High (AO12) | Shasta Union High (AO13) | Fall River Joint Unified (AO14) | Columbia Elementary (AO16) | Grant Elementary (AO17) |
|---------------------------------|---|---------------------------|----------------------------|--------------------------|---------------------------------|----------------------------|-------------------------|
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNDUPLICATED PUPIL COUNT | | | | | | | |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals
 Special Education Maintenance of Effort
 2022-23 Actual vs. Actual Comparison Year
 2022-23 Expenditures by SELPA (SE-CY)

45 69989 000000
 Report:SEMA
 DBAGR7J1HA(2022-23)

Fall River Joint Unified
 Shasta County

SELPA: Shasta County (AO)

| Object Code | Description | Gateway Unified (AO18) | Black Butte Union Elementary (AO19) | Bella Vista Elementary (AO20) | Castle Rock Union Elementary (AO21) | French Gulch-Whiskeytown Elementary (AO22) | Happy Valley Union Elementary (AO23) |
|---|---|------------------------|-------------------------------------|-------------------------------|-------------------------------------|--|--------------------------------------|
| TOTAL EXPENDITURES - All Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Direct Costs | | | | | | |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | | | | | |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES - Paid from State and Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Direct Costs | | | | | | |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | | | | | |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES - Paid from Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by SELPA (SE-CY)

45 69889 0000000
Report SEMA
D8AGR7J1HA(2022-23)

Fall River Joint Unified
Shasta County

SELPA: Shasta County (AO)

| Object Code | Description | Gateway Unified (AO18) | Black Butte Union Elementary (AO19) | Bella Vista Elementary (AO20) | Castle Rock Union Elementary (AO21) | French Gulch-Whiskeytown Elementary (AO22) | Happy Valley Union Elementary (AO23) |
|---------------------------------|---|------------------------|-------------------------------------|-------------------------------|-------------------------------------|--|--------------------------------------|
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | | | | | | |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNDUPLICATED PUPIL COUNT | | | | | | | |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Fall River Joint Unified
 Shasta County

SELPA: Shasta County (AO)

| Object Code | Description | Igo, Ono, Platina Union Elementary (AO24) | Millville Elementary (AO26) | North Cow Creek Elementary (AO27) | Oak Run Elementary (AO28) | Shasta Union Elementary (AO29) | Whitmore Union Elementary (AO30) |
|---|---|---|-----------------------------|-----------------------------------|---------------------------|--------------------------------|----------------------------------|
| TOTAL EXPENDITURES - All Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Direct Costs | | | | | | |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | | | | | |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES - Paid from State and Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Direct Costs | | | | | | |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | | | | | |
| | Total Indirect Costs and PCR Allocations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| EXPENDITURES - Paid from Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |

Unaudited Actuals
 Special Education Maintenance of Effort
 2022-23 Actual vs. Actual Comparison Year
 2022-23 Expenditures by SELPA (SE-CY)

45 69989 0000000
 Report SEMA
 DBAGR7JHA(2022-23)

Fall River Joint Unified
 Shasta County

SELPA: Shasta County (AO)

| Object Code | Description | Igo, Ono, Platina Union Elementary (AO24) | Millville Elementary (AO26) | North Cow Creek Elementary (AO27) | Oak Run Elementary (AO28) | Shasta Union Elementary (AO29) | Whitmore Union Elementary (AO30) |
|---------------------------------|---|---|-----------------------------|-----------------------------------|---------------------------|--------------------------------|----------------------------------|
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Direct Costs | | | | | | |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | | |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNDUPLICATED PUPIL COUNT | | | | | | | |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Shasta County (AO)

| Object Code | Description | Mountain Union Elementary (AO31) | Rocky Point Charter (AOA08) | Cottonwood Creek Charter (AOA09) | Northern Summit Academy Shasta (AOA10) | Monarch Learning Center (AOA2) | Adjustments* |
|---|---|----------------------------------|-----------------------------|----------------------------------|--|--------------------------------|--------------|
| TOTAL EXPENDITURES - All Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Direct Costs | | | | | | |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Indirect Costs and PCR Allocations | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | | | | | | |
| EXPENDITURES - Paid from State and Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Direct Costs | | | | | | |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | | | | | | |
| PCRA | Program Cost Report Allocations | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Indirect Costs and PCR Allocations | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | TOTAL BEFORE OBJECT 8980 | | | | | | |
| | Contributions from Unrestricted Revenues to Federal Resources | | | | | | |
| | TOTAL COSTS | | | | | | |
| EXPENDITURES - Paid from Local Sources | | | | | | | |
| 1000-1999 | Certificated Salaries | | | | | | |
| 2000-2999 | Classified Salaries | | | | | | |

Unaudited Actuals
 Special Education Maintenance of Effort
 2022-23 Actual vs. Actual Comparison Year
 2022-23 Expenditures by SELPA (SE-CY)

45 69989 0000000
 Report SEMA
 D8A GR7-1HA(2022-23)

Fall River Joint Unified
 Shasta County

SELPA: Shasta County (AO)

| Object Code | Description | Mountain Union Elementary (AO31) | Rocky Point Charter (AOA09) | Cottonwood Creek Charter (AOA09) | Northern Summit Academy Shasta (AOA10) | Monarch Learning Center (AOA2) | Adjustments* |
|---------------------------------|---|--|--------------------------------|--|--|--------------------------------------|--------------|
| 3000-3999 | Employee Benefits | | | | | | |
| 4000-4999 | Books and Supplies | | | | | | |
| 5000-5999 | Services and Other Operating Expenditures | | | | | | |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | | | | | | |
| 7130 | State Special Schools | | | | | | |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Direct Costs | | | | | | |
| 7310 | Transfers of Indirect Costs | | | | | | |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | | | | | | |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources | | | | | | 0.00 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| UNDUPLICATED PUPIL COUNT | | | | | | | |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Shasta County (AO)

SELPA:

| Object Code | Description | Total |
|---|---|-------------|
| TOTAL EXPENDITURES - All Sources | | |
| 1000-1999 | Certificated Salaries | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 |
| 7130 | State Special Schools | 0.00 |
| 7430-7439 | Debt Service | 0.00 |
| | Total Direct Costs | 0.00 |
| | Transfers of Indirect Costs | 0.00 |
| 7310 | Transfers of Indirect Costs - Interfund | 0.00 |
| 7350 | Program Cost Report Allocations | 0.00 |
| PCRA | Total Indirect Costs and PCR Allocations | 0.00 |
| | TOTAL COSTS | 0.00 |
| EXPENDITURES - Paid from State and Local Sources | | |
| 1000-1999 | Certificated Salaries | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 |
| 7130 | State Special Schools | 0.00 |
| 7430-7439 | Debt Service | 0.00 |
| | Total Direct Costs | 0.00 |
| | Transfers of Indirect Costs | 0.00 |
| 7310 | Transfers of Indirect Costs - Interfund | 0.00 |
| 7350 | Program Cost Report Allocations | 0.00 |
| PCRA | Total Indirect Costs and PCR Allocations | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources | 0.00 |
| | TOTAL COSTS | 0.00 |
| EXPENDITURES - Paid from Local Sources | | |
| 1000-1999 | Certificated Salaries | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 |

Unaudited Actuals
Special Education Maintenance of Effort
2022-23 Actual vs. Actual Comparison Year
2022-23 Expenditures by SELPA (SE-CY)

Fall River Joint Unified
Shasta County

Shaasta County (AO)

SELPA:

| Object Code | Description | Total |
|-------------|---|-------|
| 3000-3999 | Employee Benefits | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 |
| 7130 | State Special Schools | 0.00 |
| 7430-7439 | Debt Service | 0.00 |
| | Total Direct Costs | 0.00 |
| 7310 | Transfers of Indirect Costs | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 |
| | Total Indirect Costs | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section) | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources | 0.00 |
| | TOTAL COSTS | 0.00 |
| | UNDUPLICATED PUPIL COUNT | 0.00 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|--------------|--------------|
| UNDUPLICATED PUPIL COUNT | | | | | | | | | |
| TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 115,490.00 | 0.00 | 0.00 | 0.00 | 0.00 | 750,209.00 | | 865,699.00 |
| 2000-2999 | Classified Salaries | 53,128.00 | 0.00 | 0.00 | 0.00 | 0.00 | 586,020.00 | | 639,148.00 |
| 3000-3999 | Employee Benefits | 65,061.00 | 0.00 | 0.00 | 0.00 | 0.00 | 711,513.00 | | 776,574.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,000.00 | | 17,000.00 |
| 5000-5999 | Services and Other Operating Expenditures | 32,314.00 | 0.00 | 0.00 | 0.00 | 0.00 | 98,189.00 | | 130,503.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 265,993.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,162,931.00 | 0.00 | 2,428,924.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 53,825.00 | | 53,825.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 53,825.00 | 0.00 | 53,825.00 |
| | TOTAL COSTS | 265,993.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,216,756.00 | 0.00 | 2,482,749.00 |
| STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 115,490.00 | 0.00 | 0.00 | 0.00 | 0.00 | 675,935.00 | | 791,425.00 |
| 2000-2999 | Classified Salaries | 53,128.00 | 0.00 | 0.00 | 0.00 | 0.00 | 346,204.00 | | 399,332.00 |
| 3000-3999 | Employee Benefits | 65,061.00 | 0.00 | 0.00 | 0.00 | 0.00 | 539,205.00 | | 604,266.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,000.00 | | 17,000.00 |
| 5000-5999 | Services and Other Operating Expenditures | 32,314.00 | 0.00 | 0.00 | 0.00 | 0.00 | 175,589.00 | | 207,903.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 265,993.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,753,933.00 | 0.00 | 2,019,926.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 53,825.00 | | 53,825.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 53,825.00 | 0.00 | 53,825.00 |
| | TOTAL BEFORE OBJECT 8980 | 265,993.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,807,758.00 | 0.00 | 2,073,751.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-9999) | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | 2,073,751.00 |
| LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | |

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2023-24 Budget by LEA (LB-B)

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 (Goal 5760) | Adjustments* | Total |
|-------------|--|--|-----------------------------------|---|--|---|--|--------------|--------------|
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 53,355.00 | | 53,355.00 |
| 2000-2999 | Classified Salaries | 53,128.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39,847.00 | | 92,975.00 |
| 3000-3999 | Employee Benefits | 29,114.00 | 0.00 | 0.00 | 0.00 | 0.00 | 52,349.00 | | 81,463.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,000.00 | | 6,000.00 |
| 5000-5999 | Services and Other Operating Expenditures | (1,200.00) | 0.00 | 0.00 | 0.00 | 0.00 | 24,000.00 | | 22,800.00 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 81,042.00 | 0.00 | 0.00 | 0.00 | 0.00 | 175,551.00 | 0.00 | 256,593.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 81,042.00 | 0.00 | 0.00 | 0.00 | 0.00 | 175,551.00 | 0.00 | 256,593.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section) | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) | | | | | | | | 765,394.00 |
| | TOTAL COSTS | | | | | | | | 1,021,987.00 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5760) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5770) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|---|--|--------------|--------------|
| UNDPLICATED PUPIL COUNT | | | | | | | | | | |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 116,865.35 | 0.00 | 0.00 | 0.00 | 0.00 | 745,280.32 | 0.00 | | 862,145.67 |
| 2000-2999 | Classified Salaries | 54,712.81 | 0.00 | 0.00 | 0.00 | 0.00 | 589,098.95 | 0.00 | | 643,811.76 |
| 3000-3999 | Employee Benefits | 73,855.93 | 0.00 | 0.00 | 0.00 | 0.00 | 657,297.37 | 0.00 | | 731,153.30 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 70,384.37 | 0.00 | | 70,384.37 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 129,073.87 | 0.00 | | 129,073.87 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7310 | Total Direct Costs | 245,434.09 | 0.00 | 0.00 | 0.00 | 0.00 | 2,191,134.88 | 0.00 | 0.00 | 2,436,568.97 |
| 7350 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | TOTAL COSTS | 245,434.09 | 0.00 | 0.00 | 0.00 | 0.00 | 2,191,134.88 | 0.00 | 0.00 | 2,436,568.97 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 73,704.13 | 0.00 | | 73,704.13 |
| 2000-2999 | Classified Salaries | 1,991.44 | 0.00 | 0.00 | 0.00 | 0.00 | 252,786.62 | 0.00 | | 254,778.06 |
| 3000-3999 | Employee Benefits | 688.65 | 0.00 | 0.00 | 0.00 | 0.00 | 167,589.01 | 0.00 | | 168,277.66 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,515.24 | 0.00 | | 17,515.24 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (155,347.67) | 0.00 | | (155,347.67) |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 2,680.09 | 0.00 | 0.00 | 0.00 | 0.00 | 356,247.33 | 0.00 | 0.00 | 358,927.42 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8980 | TOTAL BEFORE OBJECT 8980 | 2,680.09 | 0.00 | 0.00 | 0.00 | 0.00 | 356,247.33 | 0.00 | 0.00 | 358,927.42 |
| | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | 358,927.42 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|---|--------------|--------------|
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 116,865.35 | 0.00 | 0.00 | 0.00 | 0.00 | 671,576.19 | 0.00 | 788,441.54 |
| 2000-2999 | Classified Salaries | 52,721.37 | 0.00 | 0.00 | 0.00 | 0.00 | 336,312.33 | 0.00 | 389,033.70 |
| 3000-3999 | Employee Benefits | 73,167.28 | 0.00 | 0.00 | 0.00 | 0.00 | 489,708.36 | 0.00 | 562,875.64 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 52,869.13 | 0.00 | 52,869.13 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 284,421.54 | 0.00 | 284,421.54 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Total Direct Costs | 242,754.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,834,887.55 | 0.00 | 2,077,641.55 |
| 7350 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PCRA | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Program Cost Report Allocations (non-add) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8980 | TOTAL BEFORE OBJECT 8980 | 887,688.99 | 0.00 | 0.00 | 0.00 | 0.00 | 1,834,887.55 | 913,690.12 | 1,801,379.11 |
| | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL COSTS | 242,754.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,834,887.55 | 0.00 | 2,077,641.55 |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 55,747.80 | 0.00 | 55,747.80 |
| 2000-2999 | Classified Salaries | 52,253.06 | 0.00 | 0.00 | 0.00 | 0.00 | 54,625.37 | 0.00 | 106,878.43 |
| 3000-3999 | Employee Benefits | 27,554.42 | 0.00 | 0.00 | 0.00 | 0.00 | 53,848.67 | 0.00 | 81,403.09 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 887.90 | 0.00 | 887.90 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 103,592.23 | 0.00 | 103,592.23 |
| 6000-6999 | Capital Outlay (except objects 6600, 6700, 6910 & 6920) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Direct Costs | 79,807.48 | 0.00 | 0.00 | 0.00 | 0.00 | 268,701.97 | 0.00 | 348,509.45 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 79,807.48 | 0.00 | 0.00 | 0.00 | 0.00 | 268,701.97 | 0.00 | 348,509.45 |

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-B)

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5760) | Spec. Education, Ages 5-22 (Goal 5770) | Adjustments* | Total |
|-------------|--|--|-----------------------------------|---|--|---|---|--|--------------|------------|
| 8980 | Contributions From Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 0.00 |
| 8980 | Contributions From Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | | 635,534.58 |
| | TOTAL COSTS | | | | | | | | | 984,044.03 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Shasta County (AO)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2023-24 Budget by LEA (LB-B) and the 2022-23 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2023-24 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrkshht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both, if the LEA meets one of the conditions below. The LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leameexempwrkshht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

| | State and Local | Local Only |
|-------------------------|-----------------|------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total exempt reductions | 0.00 | 0.00 |

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Budget vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-B)

Fall River Joint Unified
Shasta County

SELPA:

Shasta County (AO)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

| | State and Local | Local Only |
|--|-----------------|------------|
| Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) | 302,727.00 | |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) | 302,727.00 | |
| Increase in funding (if difference is positive) | 0.00 | |
| Maximum available for MOE reduction (50% of increase in funding) | 0.00 (e) | |
| Current year funding (IDEA Section 619 - Resource 3315) | 0.00 | |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315) | 45,409.05 (b) | |

If (b) is greater than (a).
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c)
Available for MOE reduction, (line (a) minus line (c), zero if negative) (d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

THIS SECTION IS NOT APPLICABLE!
If (b) is less than (a).
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). (e)
Available to set aside for EIS (line (b) minus line (e), zero if negative) (f)
45,409.05

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: Shasta County (AO)

SECTION 3

| Column A | Column B | Column C |
|--|--|--------------------|
| Budgeted Amounts (LB-B Worksheet) FY 2023-24 | Actual Expenditures Comparison Year FY 2021-22 | Difference (A - B) |
| 2,482,749.00 | | |
| 408,998.00 | | |
| 2,073,751.00 | 2,582,122.66 | |
| | (913,690.12) | |
| | 1,668,432.54 | |
| | 0.00 | |
| | 0.00 | |
| 2,073,751.00 | 1,668,432.54 | 405,318.46 |

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

- a. Total special education expenditures
 - b. Less: Expenditures paid from federal sources
 - c. Expenditures paid from state and local sources
- Add/Less: Adjustments and/or PCRA required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.

- a. Total special education expenditures
 - b. Less: Expenditures paid from federal sources
 - c. Expenditures paid from state and local sources
- Add/Less: Adjustments and/or PCRA required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

- d. Special education unduplicated pupil count
- e. Per capita state and local expenditures (A2c/A2d)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

| Budgeted Amounts FY 2023-24 | Comparison Year FY 2021-22 | Difference |
|-----------------------------|----------------------------|------------|
| 2,482,749.00 | | |
| 408,998.00 | | |
| 2,073,751.00 | 2,582,122.66 | |
| | (913,690.12) | |
| | 1,668,432.54 | |
| | 0.00 | |
| | 0.00 | |
| 2,073,751.00 | 1,668,432.54 | 405,318.46 |
| 202.00 | 196.00 | 6.00 |
| 10,266.09 | 8,512.41 | 1,753.68 |

SELPA: Shasta County (AO)

B. LOCAL EXPENDITURES ONLY METHOD

| Comparison Year | Budget FY 2023-24 | Comparison Year FY 2022-23 | Difference |
|-----------------|-------------------|----------------------------|------------|
| | 1,021,987.00 | 984,044.03 | |
| | | 0.00 | |
| | | 984,044.03 | |
| | | 0.00 | |
| | | 0.00 | |
| | 1,021,987.00 | 984,044.03 | 37,942.97 |

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

| Comparison Year | Budget FY 2023-24 | Comparison Year FY 2022-23 | Difference |
|-----------------|-------------------|----------------------------|------------|
| | 1,021,987.00 | 984,044.03 | |
| | | 0.00 | |
| | | 984,044.03 | |
| | | 0.00 | |
| | | 0.00 | |
| | 1,021,987.00 | 984,044.03 | 202.00 |
| | 202.00 | | |
| | 5,059.34 | 4,871.51 | 187.84 |

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures

a. Expenditures paid from local sources

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

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