

LAKE SIDE UNION SCHOOL DISTRICT

Office of the Superintendent
12335 Woodside Avenue
Lakeside, California 92040
(619) 390-2600

September 14, 2023
Closed Session: 4:30 p.m.
Open Session: 6:00 p.m.

NOTICE OF THE REGULAR MEETING OF THE BOARD OF TRUSTEES

Members of the public who require disability modification or accommodation in order to participate in the meeting should contact the Superintendent's Office at (619) 390-2606 or in writing, at least twenty-four (24) hours before the meeting. (Government Code section 54954.2).

If you wish to speak under Public Comment, complete the **Public Comment Form**. Advance written information regarding the subject will be appreciated so that all might be better informed regarding the matter. In the interest of time and order, presentations from the public are limited to four (4) minutes per person.

A. CALL TO ORDER AND ROLL CALL – 4:30PM

B. OPPORTUNITY FOR MEMBERS OF THE PUBLIC TO ADDRESS THE BOARD ON ANY ITEM DESCRIBED IN THIS NOTICE (GOVERNMENT CODE SECTION 54954.3) **Public Comment Form**

Opportunity for Members of the Public to address the Board on any item on the agenda. In the interest of time and order, presentations from the public are limited to four (4) minutes per person. An individual speaker's allotted time may not be increased by a donation of time from members of the public in attendance. If you wish to speak under Public Comment or Public Hearings, follow the directions for speaking to agenda items as listed above.

C. CLOSED SESSION

1. Conference with Labor Negotiator, Lisa Davis, regarding the California School Employees Association and its Chapter 240, pursuant to Government Code §54957.6; and
2. Conference with Labor Negotiator, Lisa Davis, regarding the Lakeside Teachers Association, pursuant to Government Code §54957.6; and
3. Conference with Legal Counsel – Anticipated Litigation – Significant Exposure to Litigation pursuant to Paragraph (2) of subdivision (d) of Government Code §54956.9; and
4. Conference with Legal Counsel regarding Pending Litigation (PERB Case No. LA-RR-1338-E) pursuant to Government Code §54956.9; and
5. Employee Discipline/Dismissal Release pursuant to Government Code §54957; and
6. Public Employee Evaluation, Superintendent, pursuant to Government Code §54957.

D. OPENING PROCEDURES – 6:00PM

1. Reconvene
2. Welcome Visitors
3. Closed Session Report
4. The Pledge of Allegiance will be led by students from the Extended Student Services program. Following the pledge, Manager Jerred Murphy will share highlights from the program.

E. TRUSTEE REPORTS AND COMMENTS

Trustees will report and comment as desired.

F. OPPORTUNITY FOR MEMBERS OF THE PUBLIC TO ADDRESS THE BOARD ON ANY ITEM DESCRIBED IN THIS NOTICE (GOVERNMENT CODE SECTION 54954.3) **Public Comment Form**

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G. PRESENTATION/ACTION ITEM

1. Assistant Superintendent, **Lisa Davis**, will present information on the 2022-2023 Unaudited Actuals. The report contains the financial results for the fiscal year ending June 30, 2023 and is subject to audit by the District's independent auditor.
2. **Adoption** is requested of the 2022-2023 Unaudited Actuals reporting the financial results for the fiscal year ending June 30, 2023.
3. Consultant Report on District Properties.

H. ITEMS OF BUSINESS

- 1.1 Designate consent agenda items.
Note: Consent agenda items are generally routine items of business. The Board will designate those items to be approved as a whole, unless a member of the public requests consideration of an item on an individual basis. The Board will review and act on the remaining items of business.
- 1.2 Discussion/adoption of consent agenda items.

SUPERINTENDENT

- 2.1 **Adoption** is requested of the minutes of the regular board meeting of August 10, 2023 and the special board meeting of August 10, 2023.
- 2.2 **Adoption** is requested of the 2022-2023 board goals. The goals were discussed at the special board meeting of August 10, 2023 and were mutually agreed upon to keep them the same as last year.
- 2.3 **Adoption** is requested of the revised 2023-2024 school and employee calendar. This reflects a minor change to the last report card date from June 12 to June 14, 2023.
- 2.4 **Adoption** is requested of Resolution No. 2024-04, regarding the intention to transition governing board elections from at-large to by-trustee area elections.

HUMAN RESOURCES

- 3.1 **Approval/Ratification** is requested of Personnel Assignment Order 2024-03.

H. BUSINESS SERVICES

- 4.1 **Approval** is requested of the following monthly business reports: A) Commercial Warrants; B) Revolving Cash; C) Purchase Orders and Change Orders; and D) Purchase Card Expenditures.
- 4.2 **Adoption** is requested of Resolution No. 2024-02, to certify 2022-23 Gann Limit Appropriations and an Estimated Limit for 2023-24.
- 4.3 **Approval** is requested of Resolution No. 2024-03, the Guaranteed Maximum Price for the Central Kitchen Improvements Project and Related Actions at a cost of \$928,024.53.
- 4.4 **Approval** is requested of Change Order #5, the removal of Amendment #2, “Central Kitchen Equipment” from the Climatec master agreement, which will result in a reduction of \$95,781 to the agreement.
- 4.5 **Approval** is requested of the following annual contracts for the 2023-2024 school year: A) San Diego County Superintendent of Schools (Ed Services); B) JT ADHD Coaching (Special Ed); C) Maxim Healthcare Staffing Services, Inc. (Special Ed); D) Inclusive Leadership and Equity Consultants (Special Ed); E) 3 Chords, Inc. dba: Epic Special Education Staffing (Special Ed); F) San Diego County Superintendent of Schools – Aspire (TdS); G) New Mediscan II, LLC dba: Cross Country Education (Special Ed); H) Alliance for African Assistance (Ed Services); I) Imagine Learning (Ed Services); J) Responsive Classroom (TdS); K) ABA-360 (Special Ed); L) Golden Office Trailer, Inc. (Business Services); M) School Climate Health & Learning California Survey System (Pupil Services); N) NWEA for MAP Accelerator (TdS); O) Sunbelt Staffing, LLC (Special Ed); P) Specialized Education of California, Inc. (Special Ed); Q) School Innovations & Achievement (Pupil Services); R) National Construction Rentals, Inc. (DREAM/Maint); and S) The EvalGroup (Special Ed).
- 4.6 **Approval** is requested of the following gifts to the District: A) Don Diego donated \$1,310.75 to Lindo Park; B) Dollar Tree, Lakeside, donated several boxes of school supplies to students in need; and C) Pepsi of Lakeside donated drinks, chips and backpacks to 500 students at Lindo Park.

EDUCATION SERVICES

- 5.1 **Approval** is requested of the application for 2022-2023 Categorical Funding – Title I, Part A (Basic); Title II, Part A (Supporting Effective Instruction); Title III – English Learning; Title III – Immigrant; and Title IV, Part A (Student Support).

BOARD POLICIES, REGULATIONS, BYLAWS AND/OR EXHIBITS

- 6.1 **Adoption** is requested of Administrative Regulation 3516.2: Bomb Threats.
- 6.2 **Adoption** is requested of Administrative Regulation 4217.3: Layoff/Rehire.
- 6.3 **Adoption** is requested of Board Policy and Administrative Regulation 6164.6: Identification and Education Under Section 504.
- 6.4 **Adoption** is requested of Board Policy, Administrative Regulation and Exhibit 6173: Education for Homeless Children.
- 6.5 **Adoption** is requested of Board Bylaw 9270: Conflict of Interest.

I. DISCUSSION ITEMS

1. Enrollment Report from August 21-28, 2023.
2. Quarterly Investment Reports, San Diego County Treasury Investment Pool as of quarter ended June 30, 2023.
3. *First reading* of Board Policy and Administrative Regulation 6154, Homework/Makeup Work.
4. *Discuss* legislative positions on the following: A) Oppose AB 665; B) Oppose AB 957; C) Oppose AB 223; D) Oppose AB 5; E) Oppose AB598; F) Oppose AB 1078; G) Oppose 659; H) Support AB 1314.
5. Lakeside Union School District requests other school districts and CSBA to support enacting legislation creating School Sex Offender Plan by expanding notification requirements and limitations on the proximity where sex offenders may reside near sensitive areas such as schools, bus stops, day care centers, libraries, and youth sports facilities.

J. REPORTS TO THE BOARD

1. Union Representatives:
 - A. **Kerry Strong**, will present comments as the Lakeside Teachers Association President.
 - B. **David Myers**, will present comments as the California School Employees Association President.
2. District Superintendents
 - A. **Lisa Davis** will present business and operations updates.
 - B. **Dr. Natalie Winspear** will present educational services updates.
 - C. **Dr. Rhonda Taylor** will present closing comments.

K. ADJOURNMENT

Respectfully Submitted,

Rhonda L. Taylor, Ed.D.
Superintendent

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: September 14, 2023

Agenda Item:

2022-23 Unaudited Actuals

Background (Describe purpose/rationale of the agenda item):

The financial results for the fiscal year ending June 30, 2023 are summarized in the 2022-23 Unaudited Actuals Report. The Unaudited Actuals are subject to audit by the District's independent auditor. The auditor's opinion is due by December 15, 2023.

Fiscal Impact (Cost):

The District completed the 2022-23 fiscal year with an Unrestricted General Fund balance of \$8,911,635.01 a Restricted General Fund balance of \$11,520,889.00, and a combined General Fund balance of \$20,432,524.01. Reserves as a percentage of both Unrestricted and Restricted expenditures are 23.05%.

Funding Source:

N/A

Addresses Emphasis Goal(s):

☐ **#1:** Academic Achievement

☐ **#2:** Social Emotional

☐ **#3:** Physical Environments

Recommended Action:

☐ **Informational**

☐ **Denial/Rejection**

☐ **Discussion**

☐ **Ratification**

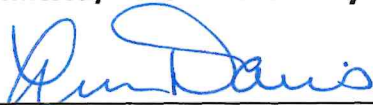
☒ **Approval**

☐ **Explanation:** [Click here to enter text.](#)

☐ **Adoption**

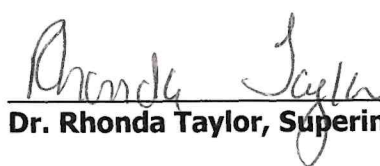
Originating Department/School: Business Services

Submitted/Recommended By:



Lisa Davis, Assistant Superintendent

Approved for Submission to the Governing Board:



Dr. Rhonda Taylor, Superintendent

Reviewed by Cabinet Member

Unaudited Actuals
FINANCIAL REPORTS
2022-23 Unaudited Actuals
Summary of Unaudited Actual Data Submission

37 68189 0000000
Form CA
D8A7S9AWXA(2022-23)

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	63.41%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$0.00
ESMOE	Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	
	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
GANN	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$34,826,208.21
	Appropriations Subject to Limit	\$34,826,208.21
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	8.42%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: _____
Clerk / Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 14, 2023

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Roxanna Travers

Name
Financial Accounting and Data Support Manager

Title
(858) 295-6700

Telephone
roxanna.travers@sdcoe.net

E-mail Address

For School District:

Samantha Orahood

Name
Director of Finance

Title
(619) 390-2604

Telephone
sarahood@lsusd.net

E-mail Address

			2022-23 Unaudited Actuals			2023-24 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	50,411,672.03	364,669.00	50,776,341.03	52,121,843.00	376,069.00	52,497,912.00	3.4%
2) Federal Revenue		8100-8299	347,221.39	4,897,304.75	5,244,526.14	210,178.69	2,471,330.74	2,681,509.43	-48.9%
3) Other State Revenue		8300-8599	1,345,508.06	17,703,883.77	19,049,391.83	1,325,973.90	8,587,737.34	9,913,711.24	-48.0%
4) Other Local Revenue		8600-8799	1,128,086.95	5,506,258.57	6,634,345.52	936,675.00	9,759,860.70	10,696,535.70	61.2%
5) TOTAL, REVENUES			53,232,488.43	28,472,116.09	81,704,604.52	54,594,670.59	21,194,997.78	75,789,668.37	-7.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	21,229,252.41	6,366,769.87	27,596,022.28	21,834,735.80	7,432,990.47	29,267,726.27	6.1%
2) Classified Salaries		2000-2999	5,861,671.62	5,444,342.32	11,306,013.94	6,140,785.55	5,994,797.80	12,135,583.35	7.3%
3) Employee Benefits		3000-3999	12,974,744.87	8,421,304.46	21,396,049.33	13,327,324.24	9,310,186.53	22,637,510.77	5.8%
4) Books and Supplies		4000-4999	753,040.75	2,711,394.40	3,464,435.15	935,191.85	1,516,015.95	2,451,207.80	-29.2%
5) Services and Other Operating Expenditures		5000-5999	3,997,831.52	3,759,001.71	7,756,833.23	4,423,600.00	2,482,728.96	6,906,328.96	-11.0%
6) Capital Outlay		6000-6999	1,880,727.01	1,672,958.08	3,553,685.09	372,960.79	4,940,000.00	5,312,960.79	49.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	477,349.61	928,081.19	1,405,430.80	7,690.00	643,391.63	651,081.63	-53.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(729,631.13)	638,022.58	(91,608.55)	(1,300,620.37)	1,210,868.19	(89,752.18)	-2.0%
9) TOTAL, EXPENDITURES			46,444,986.66	29,941,874.61	76,386,861.27	45,741,667.86	33,530,979.53	79,272,647.39	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,787,501.77	(1,469,758.52)	5,317,743.25	8,853,002.73	(12,335,981.75)	(3,482,979.02)	-165.5%
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	1,777,756.00	0.00	1,777,756.00	500,000.00	0.00	500,000.00	-71.9%
2) Other Sources/Uses									
a) Sources		8930-8979	1,791,521.63	0.00	1,791,521.63	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,157,005.87)	9,157,005.87	0.00	(10,359,033.25)	10,359,033.25	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,143,240.24)	9,157,005.87	13,765.63	(10,859,033.25)	10,359,033.25	(500,000.00)	-3,732.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,355,738.47)	7,687,247.35	5,331,508.88	(2,006,030.52)	(1,976,948.50)	(3,982,979.02)	-174.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,653,842.48	3,833,641.65	15,487,484.13	8,911,635.01	11,520,889.00	20,432,524.01	31.9%
b) Audit Adjustments		9793	(386,469.00)	0.00	(386,469.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			11,267,373.48	3,833,641.65	15,101,015.13	8,911,635.01	11,520,889.00	20,432,524.01	35.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,267,373.48	3,833,641.65	15,101,015.13	8,911,635.01	11,520,889.00	20,432,524.01	35.3%
2) Ending Balance, June 30 (E + F1e)			8,911,635.01	11,520,889.00	20,432,524.01	6,905,604.49	9,543,940.50	16,449,544.99	-19.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	85,000.00	0.00	85,000.00	85,000.00	0.00	85,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	241,162.85	0.00	241,162.85	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	11,520,889.00	11,520,889.00	0.00	9,591,938.52	9,591,938.52	-16.7%
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	2,100,000.00	0.00	2,100,000.00	New
Upgrade Phone System	0000	9760			0.00	500,000.00		500,000.00	
Math Transformations Year 2	0000	9760			0.00	500,000.00		500,000.00	
SPED Uncertainties	0000	9760			0.00	500,000.00		500,000.00	
Technology Rotation	0000	9760			0.00	600,000.00		600,000.00	
d) Assigned									
Other Assignments		9780	6,085,472.16	0.00	6,085,472.16	2,220,604.49	0.00	2,220,604.49	-63.5%
Cash Flow	0000	9780	4,805,479.22		4,805,479.22			0.00	
Cash Flow	0000	9780			0.00	492,619.90		492,619.90	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(47,998.02)	(47,998.02)	New
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,379,601.86	9,398,258.86	19,777,860.72				
1) Fair Value Adjustment to Cash in County Treasury		9111	(539,445.00)	0.00	(539,445.00)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	85,000.00	0.00	85,000.00				
d) with Fiscal Agent/Trustee		9135	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)	
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	264,726.22	2,535,094.03	2,799,820.25				
4) Due from Grantor Government		9290	159,003.22	1,995,151.84	2,154,155.06				
5) Due from Other Funds		9310	434,465.90	4,057,181.65	4,491,647.55				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	53,763.25	187,399.60	241,162.85				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			10,837,115.45	18,173,085.98	29,010,201.43				
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	1,920,135.66	1,952,411.84	3,872,547.50				
2) Due to Grantor Governments		9590	0.00	664,820.47	664,820.47				
3) Due to Other Funds		9610	5,344.34	2,135,497.31	2,140,841.65				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	.44	1,899,467.36	1,899,467.80				
6) TOTAL, LIABILITIES			1,925,480.44	6,652,196.98	8,577,677.42				
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)			8,911,635.01	11,520,889.00	20,432,524.01				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	33,889,108.00	0.00	33,889,108.00	25,507,822.00	0.00	25,507,822.00	-24.7%
Education Protection Account State Aid - Current Year		8012	3,706,305.00	0.00	3,706,305.00	13,608,243.00	0.00	13,608,243.00	267.2%
State Aid - Prior Years		8019	(156,359.00)	0.00	(156,359.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	61,003.58	0.00	61,003.58	62,224.00	0.00	62,224.00	2.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	11,710,085.39	0.00	11,710,085.39	11,954,388.00	0.00	11,954,388.00	2.1%
Unsecured Roll Taxes		8042	368,258.31	0.00	368,258.31	373,485.00	0.00	373,485.00	1.4%
Prior Years' Taxes		8043	(20,083.10)	0.00	(20,083.10)	(21,419.00)	0.00	(21,419.00)	6.7%
Supplemental Taxes		8044	1,205,389.00	0.00	1,205,389.00	1,221,151.00	0.00	1,221,151.00	1.3%
Education Revenue Augmentation Fund (ERAF)		8045	37,815.00	0.00	37,815.00	(30,235.00)	0.00	(30,235.00)	-180.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	406,465.85	0.00	406,465.85	354,219.00	0.00	354,219.00	-12.9%
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		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			51,207,988.03	0.00	51,207,988.03	53,029,878.00	0.00	53,029,878.00	3.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	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	(796,316.00)	0.00	(796,316.00)	(908,035.00)	0.00	(908,035.00)	14.0%
Property Taxes Transfers		8097	0.00	364,669.00	364,669.00	0.00	376,069.00	376,069.00	3.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			50,411,672.03	364,669.00	50,776,341.03	52,121,843.00	376,069.00	52,497,912.00	3.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	347,221.39	0.00	347,221.39	210,178.69	0.00	210,178.69	-39.5%
Special Education Entitlement		8181	0.00	1,171,010.00	1,171,010.00	0.00	1,173,920.00	1,173,920.00	0.2%
Special Education Discretionary Grants		8182	0.00	150,670.00	150,670.00	0.00	141,524.07	141,524.07	-6.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	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%

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)	
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		640,868.63	640,868.63		606,203.24	606,203.24	-5.4%
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		111,506.40	111,506.40		221,837.25	221,837.25	98.9%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		74,317.33	74,317.33		109,473.17	109,473.17	47.3%
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		79,995.14	79,995.14		30,973.01	30,973.01	-61.3%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	2,668,937.25	2,668,937.25	0.00	187,400.00	187,400.00	-93.0%
TOTAL, FEDERAL REVENUE			347,221.39	4,897,304.75	5,244,526.14	210,178.69	2,471,330.74	2,681,509.43	-48.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	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	885,667.00	885,667.00	0.00	885,667.00	885,667.00	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	773,678.00	773,678.00	0.00	0.00	0.00	-100.0%
Mandated Costs Reimbursements		8550	162,404.61	0.00	162,404.61	159,276.00	0.00	159,276.00	-1.9%
Lottery - Unrestricted and Instructional Materials		8560	892,582.95	448,355.61	1,340,938.56	716,697.90	282,463.00	999,160.90	-25.5%
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%
After 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, 6690, 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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	290,520.50	15,596,183.16	15,886,703.66	450,000.00	7,419,607.34	7,869,607.34	-50.5%
TOTAL, OTHER STATE REVENUE			1,345,508.06	17,703,883.77	19,049,391.83	1,325,973.90	8,587,737.34	9,913,711.24	-48.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	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	344,463.01	344,463.01	0.00	300,000.00	300,000.00	-12.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	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	25,236.39	0.00	25,236.39	40,000.00	0.00	40,000.00	58.5%
Interest		8660	409,443.69	0.00	409,443.69	175,000.00	0.00	175,000.00	-57.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(198,752.00)	0.00	(198,752.00)	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%

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)	
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	7,928.00	0.00	7,928.00	10,000.00	0.00	10,000.00	26.1%
Interagency Services		8677	528,217.88	667,443.70	1,195,661.58	372,760.00	667,443.70	1,040,203.70	-13.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	356,012.99	891,969.86	1,247,982.85	338,915.00	5,290,000.00	5,628,915.00	351.0%
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		3,602,382.00	3,602,382.00		3,502,417.00	3,502,417.00	-2.8%
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			1,128,086.95	5,506,258.57	6,634,345.52	936,675.00	9,759,860.70	10,696,535.70	61.2%
TOTAL, REVENUES			53,232,488.43	28,472,116.09	81,704,604.52	54,594,670.59	21,194,997.78	75,789,668.37	-7.2%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	17,422,626.87	6,009,435.09	23,432,061.96	17,714,889.74	7,099,052.27	24,813,942.01	5.9%
Certificated Pupil Support Salaries		1200	1,607,998.47	33,869.69	1,641,868.16	1,719,561.00	38,268.00	1,757,829.00	7.1%
Certificated Supervisors' and Administrators' Salaries		1300	2,198,627.07	82,187.06	2,280,814.13	2,400,285.06	45,159.00	2,445,444.06	7.2%
Other Certificated Salaries		1900	0.00	241,278.03	241,278.03	0.00	250,511.20	250,511.20	3.8%
TOTAL, CERTIFICATED SALARIES			21,229,252.41	6,366,769.87	27,596,022.28	21,834,735.80	7,432,990.47	29,267,726.27	6.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	280,172.77	2,551,084.40	2,831,257.17	428,723.19	2,982,290.30	3,411,013.49	20.5%
Classified Support Salaries		2200	1,786,593.71	930,525.87	2,719,119.58	1,809,514.80	914,677.00	2,724,191.80	0.2%
Classified Supervisors' and Administrators' Salaries		2300	698,613.08	223,610.18	922,223.26	748,839.00	222,674.00	971,513.00	5.3%
Clerical, Technical and Office Salaries		2400	2,202,206.41	267,671.55	2,469,877.96	2,196,451.80	210,706.00	2,407,157.80	-2.5%
Other Classified Salaries		2900	892,085.65	1,471,450.32	2,363,535.97	957,256.76	1,664,450.50	2,621,707.26	10.9%
TOTAL, CLASSIFIED SALARIES			5,861,671.62	5,444,342.32	11,306,013.94	6,140,785.55	5,994,797.80	12,135,583.35	7.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,911,461.37	3,855,655.88	7,767,117.25	4,009,638.85	3,837,870.88	7,847,509.73	1.0%
PERS		3201-3202	1,303,910.21	1,161,415.74	2,465,325.95	1,449,074.06	1,403,534.58	2,852,608.64	15.7%
OASDI/Medicare/Alternative		3301-3302	767,683.44	506,917.57	1,274,601.01	841,697.71	586,196.43	1,427,894.14	12.0%
Health and Welfare Benefits		3401-3402	5,345,556.80	2,397,654.23	7,743,211.03	5,898,633.00	2,979,768.00	8,878,401.00	14.7%
Unemployment Insurance		3501-3502	135,023.15	57,178.27	192,201.42	14,129.31	6,923.18	21,052.49	-89.0%
Workers' Compensation		3601-3602	410,004.83	178,852.97	588,857.80	431,999.04	206,423.46	638,422.50	8.4%
OPEB, Allocated		3701-3702	536,562.48	0.00	536,562.48	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	462,355.04	253,574.82	715,929.86	482,413.00	279,851.00	762,264.00	6.5%
Other Employee Benefits		3901-3902	102,187.55	10,054.98	112,242.53	199,739.27	9,619.00	209,358.27	86.5%
TOTAL, EMPLOYEE BENEFITS			12,974,744.87	8,421,304.46	21,396,049.33	13,327,324.24	9,310,186.53	22,637,510.77	5.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	916,534.69	916,534.69	0.00	684,680.16	684,680.16	-25.3%
Books and Other Reference Materials		4200	7,002.00	5,981.32	12,983.32	0.00	6,000.00	6,000.00	-53.8%
Materials and Supplies		4300	656,300.38	1,043,041.50	1,699,341.88	593,591.85	667,835.79	1,261,427.64	-25.8%
Noncapitalized Equipment		4400	89,738.37	745,836.89	835,575.26	341,600.00	157,500.00	499,100.00	-40.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			753,040.75	2,711,394.40	3,464,435.15	935,191.85	1,516,015.95	2,451,207.80	-29.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	130,553.31	130,553.31	0.00	189,580.00	189,580.00	45.2%
Travel and Conferences		5200	122,419.85	77,646.48	200,066.33	99,575.00	21,235.46	120,810.46	-39.6%
Dues and Memberships		5300	50,058.28	9,526.89	59,585.17	57,500.00	5,700.00	63,200.00	6.1%
Insurance		5400 - 5450	624,797.81	0.00	624,797.81	635,000.00	0.00	635,000.00	1.6%
Operations and Housekeeping Services		5500	1,658,646.92	15,434.13	1,674,081.05	1,324,195.00	13,952.00	1,338,147.00	-20.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,461.60	20,231.00	32,692.60	347,937.00	16,750.00	364,687.00	1,015.5%

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)	
Transfers of Direct Costs		5710	(24,791.13)	24,791.13	0.00	1,920.00	(1,920.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(242,523.18)	81,963.82	(160,559.36)	(234,270.00)	264,720.00	30,450.00	-119.0%
Professional/Consulting Services and Operating Expenditures		5800	1,662,874.89	3,371,721.69	5,034,596.58	2,034,349.00	1,950,964.50	3,985,313.50	-20.8%
Communications		5900	133,886.48	27,133.26	161,019.74	157,394.00	21,747.00	179,141.00	11.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,997,831.52	3,759,001.71	7,756,833.23	4,423,600.00	2,482,728.96	6,906,328.96	-11.0%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,484,676.45	1,484,676.45	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	89,205.38	188,281.63	277,487.01	372,960.79	4,940,000.00	5,312,960.79	1,814.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	862,253.63	0.00	862,253.63	0.00	0.00	0.00	-100.0%
Subscription Assets		6700	929,268.00	0.00	929,268.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,880,727.01	1,672,958.06	3,553,685.09	372,960.79	4,940,000.00	5,312,960.79	49.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	16,595.00	0.00	16,595.00	7,690.00	0.00	7,690.00	-53.7%
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	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	138,401.07	138,401.07	0.00	138,401.07	138,401.07	0.0%
Other Debt Service - Principal		7439	460,754.61	789,680.12	1,250,434.73	0.00	504,990.56	504,990.56	-59.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			477,349.61	928,081.19	1,405,430.80	7,690.00	643,391.63	651,081.63	-53.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(638,022.58)	638,022.58	0.00	(1,210,868.19)	1,210,868.19	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(91,608.55)	0.00	(91,608.55)	(89,752.18)	0.00	(89,752.18)	-2.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(729,631.13)	638,022.58	(91,608.55)	(1,300,620.37)	1,210,868.19	(89,752.18)	-2.0%
TOTAL, EXPENDITURES			46,444,986.66	29,941,874.61	76,386,861.27	45,741,667.86	33,530,979.53	79,272,647.39	3.8%
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	500,000.00	0.00	500,000.00	500,000.00	0.00	500,000.00	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	1,277,756.00	0.00	1,277,756.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,777,756.00	0.00	1,777,756.00	500,000.00	0.00	500,000.00	-71.9%
OTHER SOURCES/USES									
SOURCES									

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)	
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%
Long-Term Debt 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	862,253.63	0.00	862,253.63	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	929,268.00	0.00	929,268.00	0.00	0.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			1,791,521.63	0.00	1,791,521.63	0.00	0.00	0.00	-100.0%
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	(9,157,005.87)	9,157,005.87	0.00	(10,359,033.25)	10,359,033.25	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			(9,157,005.87)	9,157,005.87	0.00	(10,359,033.25)	10,359,033.25	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(9,143,240.24)	9,157,005.87	13,765.63	(10,859,033.25)	10,359,033.25	(500,000.00)	-3,732.2%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	50,411,672.03	364,669.00	50,776,341.03	52,121,843.00	376,069.00	52,497,912.00	3.4%
2) Federal Revenue		8100-8299	347,221.39	4,897,304.75	5,244,526.14	210,178.69	2,471,330.74	2,681,509.43	-48.9%
3) Other State Revenue		8300-8599	1,345,508.06	17,703,863.77	19,049,391.83	1,325,973.90	8,587,737.34	9,913,711.24	-48.0%
4) Other Local Revenue		8600-8799	1,128,086.95	5,506,258.57	6,634,345.52	936,675.00	9,759,860.70	10,696,535.70	61.2%
5) TOTAL, REVENUES			53,232,488.43	28,472,116.09	81,704,604.52	54,594,670.59	21,194,997.78	75,789,668.37	-7.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	28,021,160.22	20,619,026.77	48,640,186.99	28,066,335.21	20,886,261.57	48,952,596.78	0.6%
2) Instruction - Related Services	2000-2999		5,072,579.60	1,104,618.03	6,177,197.63	5,524,086.57	988,342.95	6,512,429.52	5.4%
3) Pupil Services	3000-3999		4,528,214.62	671,127.54	5,199,342.16	4,778,062.17	863,611.09	5,641,673.26	8.5%
4) Ancillary Services	4000-4999		0.00	12.00	12.00	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	1,763,403.48	1,763,403.48	729.39	1,850,396.00	1,851,125.39	5.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,197,996.10	933,214.27	6,131,210.37	4,539,952.69	1,260,932.29	5,800,884.98	-5.4%
8) Plant Services	8000-8999		3,147,686.51	3,922,391.33	7,070,077.84	2,824,811.83	7,038,044.00	9,862,855.83	39.5%
9) Other Outgo	9000-9999		477,349.61	928,081.19	1,405,430.80	7,690.00	643,391.63	651,081.63	-53.7%
10) TOTAL, EXPENDITURES			46,444,986.66	29,941,874.61	76,386,861.27	45,741,667.86	33,530,979.53	79,272,647.39	3.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,787,501.77	(1,469,758.52)	5,317,743.25	8,853,002.73	(12,335,981.75)	(3,482,979.02)	-165.5%
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	1,777,756.00	0.00	1,777,756.00	500,000.00	0.00	500,000.00	-71.9%
2) Other Sources/Uses									
a) Sources		8930-8979	1,791,521.63	0.00	1,791,521.63	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,157,005.87)	9,157,005.87	0.00	(10,359,033.25)	10,359,033.25	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,143,240.24)	9,157,005.87	13,765.63	(10,859,033.25)	10,359,033.25	(500,000.00)	-3,732.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,355,738.47)	7,687,247.35	5,331,508.88	(2,006,030.52)	(1,976,948.50)	(3,982,979.02)	-174.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,653,842.48	3,833,641.65	15,487,484.13	8,911,635.01	11,520,889.00	20,432,524.01	31.9%
b) Audit Adjustments		9793	(386,469.00)	0.00	(386,469.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			11,267,373.48	3,833,641.65	15,101,015.13	8,911,635.01	11,520,889.00	20,432,524.01	35.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,267,373.48	3,833,641.65	15,101,015.13	8,911,635.01	11,520,889.00	20,432,524.01	35.3%
2) Ending Balance, June 30 (E + F1e)			8,911,635.01	11,520,889.00	20,432,524.01	6,905,604.49	9,543,940.50	16,449,544.99	-19.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	85,000.00	0.00	85,000.00	85,000.00	0.00	85,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	241,162.85	0.00	241,162.85	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	11,520,889.00	11,520,889.00	0.00	9,591,938.52	9,591,938.52	-16.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	2,100,000.00	0.00	2,100,000.00	New
Upgrade Phone System	0000	9760			0.00	500,000.00		500,000.00	
Math Transformations Year 2	0000	9760			0.00	500,000.00		500,000.00	
SPED Uncertainties	0000	9760			0.00	500,000.00		500,000.00	
Technology Rotation	0000	9760			0.00	600,000.00		600,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	6,085,472.16	0.00	6,085,472.16	2,220,604.49	0.00	2,220,604.49	-63.5%
Cash Flow	0000	9780	4,805,479.22		4,805,479.22			0.00	
Cash Flow	0000	9780			0.00	492,619.90		492,619.90	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,500,000.00	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(47,998.02)	(47,998.02)	New

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	1,956,885.28	2,219,983.28
6266	Educator Effectiveness, FY 2021-22	878,907.13	491,021.19
6300	Lottery: Instructional Materials	540,882.18	380,788.18
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	165,413.17	165,413.17
6546	Mental Health-Related Services	1,708.00	0.00
6547	Special Education Early Intervention Preschool Grant	538,197.98	478,136.27
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,024,823.39	1,907,823.39
7029	Child Nutrition: Food Service Staff Training Funds	13,981.00	13,981.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	689,386.39	527,221.39
7415	Classified School Employee Summer Assistance Program	0.00	280,880.00
7425	Expanded Learning Opportunities (ELO) Grant	747.00	747.00
7435	Learning Recovery Emergency Block Grant	3,884,163.09	2,591,615.09
7690	On-Behalf Pension Contributions	0.00	.01
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	0.00	90,806.00
9010	Other Restricted Local	825,794.39	443,522.55
Total, Restricted Balance		11,520,889.00	9,591,938.52

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	60,586.18	46,000.00	-169.1%
5) TOTAL, REVENUES			60,586.18	46,000.00	-169.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	360.00	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	58.10	0.00	-400.0%
4) Books and Supplies		4000-4999	45,548.93	0.00	-200.0%
5) Services and Other Operating Expenditures		5000-5999	5,929.88	0.00	-200.0%
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			51,896.91	0.00	-900.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,689.27	46,000.00	429.4%
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)			8,689.27	46,000.00	429.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,539.32	67,594.59	11.7%
b) Audit Adjustments		9793	(1,634.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			58,905.32	67,594.59	14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,905.32	67,594.59	14.8%
2) Ending Balance, June 30 (E + F1e)			67,594.59	113,594.59	68.1%
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	67,594.59	113,594.59	68.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%

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	72,944.49		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,990.00)		
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		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,980.31		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,837.50		
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			74,772.30		
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	7,117.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	60.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			7,177.71		
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)			67,594.59		
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	1,825.39	1,000.00	-45.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(356.00)	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
All Other Local Revenue		8699	59,116.79	45,000.00	-23.9%
TOTAL, REVENUES			60,586.18	46,000.00	-169.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	360.00	0.00	-100.0%
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			360.00	0.00	-100.0%
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	34.38	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	16.38	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.80	0.00	-100.0%
Workers' Compensation		3601-3602	5.54	0.00	-100.0%
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			58.10	0.00	-400.0%
BOOKS AND SUPPLIES					
Materials and Supplies		4300	40,398.07	0.00	-100.0%
Noncapitalized Equipment		4400	5,150.86	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			45,548.93	0.00	-200.0%
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	825.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	5,104.88	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,929.88	0.00	-200.0%
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			51,896.91	0.00	-900.0%
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	Function 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	60,586.18	46,000.00	-169.1%
5) TOTAL, REVENUES			60,586.18	46,000.00	-169.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		51,896.91	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			51,896.91	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,689.27	46,000.00	429.4%
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)			8,689.27	46,000.00	429.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,539.32	67,594.59	11.7%
b) Audit Adjustments		9793	(1,634.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			58,905.32	67,594.59	14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,905.32	67,594.59	14.8%
2) Ending Balance, June 30 (E + F1e)			67,594.59	113,594.59	68.1%
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	67,594.59	113,594.59	68.1%
c) Committed					

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
8210	Student Activity Funds	67,594.59	113,594.59
Total, Restricted Balance		67,594.59	113,594.59

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	45,660.00	0.00	-100.0%
3) Other State Revenue		8300-8599	(813,300.00)	301,963.29	-137.1%
4) Other Local Revenue		8600-8799	2,514,529.45	2,284,220.00	-9.2%
5) TOTAL, REVENUES			1,746,889.45	2,586,183.29	48.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	130,580.60	130,204.00	-0.3%
2) Classified Salaries		2000-2999	360,377.55	348,940.00	-3.2%
3) Employee Benefits		3000-3999	217,155.50	226,824.33	4.5%
4) Books and Supplies		4000-4999	32,937.69	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	207,338.26	8,554.00	-95.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	927.84	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	24,318.21	25,032.96	2.9%
9) TOTAL, EXPENDITURES			973,635.65	739,555.29	-24.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			773,253.80	1,846,628.00	138.8%
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)			773,253.80	1,846,628.00	138.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,548,278.04	3,282,011.84	28.8%
b) Audit Adjustments		9793	(39,520.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,508,758.04	3,282,011.84	30.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,508,758.04	3,282,011.84	30.8%
2) Ending Balance, June 30 (E + F1e)			3,282,011.84	5,128,639.84	56.3%
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	3,282,011.84	5,128,639.84	56.3%
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		9110	4,536,385.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	(123,731.00)		
b) in Banks		9120	27,561.50		
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	483,405.78		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,107,480.62		
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			7,031,102.56		
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	129,642.48		
2) Due to Grantor Governments		9590	807.00		
3) Due to Other Funds		9610	3,618,641.24		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,749,090.72		
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)			3,282,011.84		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	45,660.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			45,660.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	339,913.00	298,255.96	-12.3%
All Other State Revenue	All Other	8590	(1,153,213.00)	3,707.33	-100.3%
TOTAL, OTHER STATE REVENUE			(813,300.00)	301,963.29	-137.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	95,243.38	50,220.00	-47.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(87,335.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,506,621.07	2,234,000.00	-10.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,514,529.45	2,284,220.00	-9.2%
TOTAL, REVENUES			1,746,889.45	2,586,183.29	48.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	130,580.60	130,204.00	-0.3%
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			130,580.60	130,204.00	-0.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	240,567.78	215,031.00	-10.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Support Salaries		2200	3,034.87	14,612.00	381.5%
Classified Supervisors' and Administrators' Salaries		2300	97,783.84	97,898.00	0.1%
Clerical, Technical and Office Salaries		2400	18,991.06	21,399.00	12.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			360,377.55	348,940.00	-3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,301.39	11,807.33	42.2%
PERS		3201-3202	79,978.30	84,588.00	5.8%
OASDI/Medicare/Alternative		3301-3302	35,248.70	34,027.00	-3.5%
Health and Welfare Benefits		3401-3402	76,956.01	81,417.00	5.8%
Unemployment Insurance		3501-3502	2,440.59	243.00	-90.0%
Workers' Compensation		3601-3602	7,669.53	7,380.00	-3.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,560.98	7,362.00	12.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			217,155.50	226,824.33	4.5%
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	32,937.69	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			32,937.69	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,719.59	0.00	-100.0%
Dues and Memberships		5300	264.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,078.03	8,214.00	-25.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	472.57	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	187,030.22	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,746.46	0.00	-100.0%
Communications		5900	27.39	340.00	1,141.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			207,338.26	8,554.00	-95.9%
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%
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	927.84	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			927.84	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	24,318.21	25,032.96	2.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			24,318.21	25,032.96	2.9%
TOTAL, EXPENDITURES			973,635.65	739,555.29	-24.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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 Certificates of Participation		8971	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%
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	Function 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	45,660.00	0.00	-100.0%
3) Other State Revenue		8300-8599	(813,300.00)	301,963.29	-137.1%
4) Other Local Revenue		8600-8799	2,514,529.45	2,284,220.00	-9.2%
5) TOTAL, REVENUES			1,746,889.45	2,586,183.29	48.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		464,921.39	383,511.33	-17.5%
2) Instruction - Related Services	2000-2999		181,027.12	181,763.00	0.4%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		287,449.81	135,352.00	-52.9%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		24,318.21	25,032.96	2.9%
8) Plant Services	8000-8999		14,991.28	13,896.00	-7.3%
9) Other Outgo	9000-9999	Except 7600-7699	927.84	0.00	-100.0%
10) TOTAL, EXPENDITURES			973,635.65	739,555.29	-24.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			773,253.80	1,846,628.00	138.8%
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)			773,253.80	1,846,628.00	138.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,548,278.04	3,282,011.84	28.8%
b) Audit Adjustments		9793	(39,520.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,508,758.04	3,282,011.84	30.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,508,758.04	3,282,011.84	30.8%
2) Ending Balance, June 30 (E + F1e)			3,282,011.84	5,128,639.84	56.3%
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	3,282,011.84	5,128,639.84	56.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	22,601.25	22,601.25
5059	Child Development: ARP California State Preschool Program One-time Stipend	16,652.24	16,652.24
5066	Child Development: ARP California State Preschool Program - Rate Supplements	45,660.00	45,660.00
6130	Child Development: Center-Based Reserve Account	29,133.72	29,353.72
9010	Other Restricted Local	3,167,964.63	5,014,372.63
Total, Restricted Balance		3,282,011.84	5,128,639.84

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	1,748,048.92	3,471,781.00	98.6%
3) Other State Revenue		8300-8599	1,861,544.88	1,800,000.00	-3.3%
4) Other Local Revenue		8600-8799	103,736.12	140,000.00	35.0%
5) TOTAL, REVENUES			3,713,329.92	5,411,781.00	45.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	923,339.93	925,423.00	0.2%
3) Employee Benefits		3000-3999	398,915.28	432,128.00	8.3%
4) Books and Supplies		4000-4999	1,398,518.58	1,430,000.00	2.3%
5) Services and Other Operating Expenditures		5000-5999	(52,272.71)	9,986.00	-119.1%
6) Capital Outlay		6000-6999	155,432.82	0.00	-100.0%
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	67,290.34	64,719.22	-3.8%
9) TOTAL, EXPENDITURES			2,891,224.24	2,862,256.22	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			822,105.68	2,549,524.78	210.1%
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)			822,105.68	2,549,524.78	210.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,106,557.25	3,880,652.93	24.9%
b) Audit Adjustments		9793	(48,010.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,058,547.25	3,880,652.93	26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,058,547.25	3,880,652.93	26.9%
2) Ending Balance, June 30 (E + F1e)			3,880,652.93	6,430,177.71	65.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
Stores		9712	32,967.04	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,847,585.89	6,430,177.71	67.1%
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		9110	3,632,733.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	(99,084.00)		
b) in Banks		9120	2,000.00		
c) in Revolving Cash Account		9130	100.00		
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	523,008.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	28,921.25		
6) Stores		9320	32,967.04		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,120,646.42		
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	131,041.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	51,289.55		
4) Current Loans		9640			
5) Unearned Revenue		9650	57,662.87		
6) TOTAL, LIABILITIES			239,993.49		
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)			3,880,652.93		
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,637,389.37	3,371,781.00	105.9%
Donated Food Commodities		8221	15,182.38	100,000.00	558.7%
All Other Federal Revenue		8290	95,477.17	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,748,048.92	3,471,781.00	98.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,861,544.88	1,800,000.00	-3.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,861,544.88	1,800,000.00	-3.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	52,674.50	89,000.00	69.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	83,629.41	50,000.00	-40.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(33,626.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,058.21	1,000.00	-5.5%
TOTAL, OTHER LOCAL REVENUE			103,736.12	140,000.00	35.0%
TOTAL, REVENUES			3,713,329.92	5,411,781.00	45.7%
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	741,511.71	748,430.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	111,000.90	106,835.00	-3.8%
Clerical, Technical and Office Salaries		2400	70,827.32	70,158.00	-0.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			923,339.93	925,423.00	0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	178,838.55	194,344.00	8.7%
OASDI/Medicare/Alternative		3301-3302	72,318.67	72,540.00	0.3%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	121,325.53	133,231.00	9.8%
Unemployment Insurance		3501-3502	4,615.46	466.00	-89.9%
Workers' Compensation		3601-3602	4,047.60	14,217.00	251.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	12,790.53	12,494.00	-2.3%
Other Employee Benefits		3901-3902	4,978.94	4,836.00	-2.9%
TOTAL, EMPLOYEE BENEFITS			398,915.28	432,128.00	8.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	162,936.19	135,000.00	-17.1%
Noncapitalized Equipment		4400	14,258.27	5,000.00	-64.9%
Food		4700	1,221,324.12	1,290,000.00	5.6%
TOTAL, BOOKS AND SUPPLIES			1,398,518.58	1,430,000.00	2.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,700.74	3,500.00	105.8%
Dues and Memberships		5300	495.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,873.05	2,000.00	6.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,809.98	10,950.00	-20.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(117,538.21)	(47,200.00)	-59.8%
Professional/Consulting Services and Operating Expenditures		5800	46,570.30	40,000.00	-14.1%
Communications		5900	816.43	736.00	-9.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(52,272.71)	9,986.00	-119.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	5,714.91	0.00	-100.0%
Equipment		6400	149,717.91	0.00	-100.0%
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			155,432.82	0.00	-100.0%
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	67,290.34	64,719.22	-3.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			67,290.34	64,719.22	-3.8%
TOTAL, EXPENDITURES			2,891,224.24	2,862,256.22	-1.0%
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	Function 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	1,748,048.92	3,471,781.00	98.6%
3) Other State Revenue		8300-8599	1,861,544.88	1,800,000.00	-3.3%
4) Other Local Revenue		8600-8799	103,736.12	140,000.00	35.0%
5) TOTAL, REVENUES			3,713,329.92	5,411,781.00	45.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,788,729.67	2,792,037.00	0.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		67,290.34	64,719.22	-3.8%
8) Plant Services	8000-8999		35,204.23	5,500.00	-84.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,891,224.24	2,862,256.22	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			822,105.68	2,549,524.78	210.1%
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)			822,105.68	2,549,524.78	210.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,106,557.25	3,880,652.93	24.9%
b) Audit Adjustments		9793	(48,010.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,058,547.25	3,880,652.93	26.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,058,547.25	3,880,652.93	26.9%
2) Ending Balance, June 30 (E + F1e)			3,880,652.93	6,430,177.71	65.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
Stores		9712	32,967.04	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,847,585.89	6,430,177.71	67.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,541,363.03	6,123,954.85
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	108,746.00	108,746.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	185,971.74	185,971.74
9010	Other Restricted Local	11,505.12	11,505.12
Total, Restricted Balance		3,847,585.89	6,430,177.71

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	237.09	150.00	-36.7%
5) TOTAL, REVENUES			237.09	150.00	-36.7%
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)			237.09	150.00	-36.7%
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)			237.09	150.00	-36.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,134.81	10,108.90	-0.3%
b) Audit Adjustments		9793	(263.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,871.81	10,108.90	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,871.81	10,108.90	2.4%
2) Ending Balance, June 30 (E + F1e)			10,108.90	10,258.90	1.5%
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	0.00	0.00	0.0%
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	10,108.90	10,258.90	1.5%
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	10,301.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	(281.00)		
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		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	88.82		
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			10,108.90		
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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			10,108.90		
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	268.09	150.00	-44.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(31.00)	0.00	-100.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			237.09	150.00	-36.7%
TOTAL, REVENUES			237.09	150.00	-36.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	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					
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	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%
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%
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%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
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					
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%
(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	Function 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	237.09	150.00	-36.7%
5) TOTAL, REVENUES			237.09	150.00	-36.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			237.09	150.00	-36.7%
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)			237.09	150.00	-36.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,134.81	10,108.90	-0.3%
b) Audit Adjustments		9793	(263.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			9,871.81	10,108.90	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,871.81	10,108.90	2.4%
2) Ending Balance, June 30 (E + F1e)			10,108.90	10,258.90	1.5%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,108.90	10,258.90	1.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

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	5.53	3.00	-45.8%
5) TOTAL, REVENUES			5.53	3.00	-45.8%
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)			5.53	3.00	-45.8%
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)			5.53	3.00	-45.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247.58	246.11	-0.6%
b) Audit Adjustments		9793	(7.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			240.58	246.11	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			240.58	246.11	2.3%
2) Ending Balance, June 30 (E + F1e)			246.11	249.11	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%
b) Restricted		9740	0.00	0.00	0.0%
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	246.11	249.11	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	250.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7.00)		
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		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	2.16		
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			246.11		
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			
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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			246.11		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6.53	3.00	-54.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			5.53	3.00	-45.8%
TOTAL, REVENUES			5.53	3.00	-45.8%
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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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 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	Function 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	5.53	3.00	-45.8%
5) TOTAL, REVENUES			5.53	3.00	-45.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5.53	3.00	-45.8%
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)			5.53	3.00	-45.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247.58	246.11	-0.6%
b) Audit Adjustments		9793	(7.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			240.58	246.11	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			240.58	246.11	2.3%
2) Ending Balance, June 30 (E + F1e)			246.11	249.11	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%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	246.11	249.11	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%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

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	260,434.29	0.00	-100.0%
5) TOTAL, REVENUES			260,434.29	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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	23,693.00	12,000.00	-49.4%
6) Capital Outlay		6000-6999	3,911,215.48	0.00	-100.0%
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			3,934,908.48	12,000.00	-99.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,674,474.19)	(12,000.00)	-99.7%
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	10,678.87	0.00	-100.0%
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			10,678.87	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,663,795.32)	(12,000.00)	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,980,255.67	1,101,263.35	-77.9%
b) Audit Adjustments		9793	(215,197.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,765,058.67	1,101,263.35	-76.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,765,058.67	1,101,263.35	-76.9%
2) Ending Balance, June 30 (E + F1e)			1,101,263.35	1,089,263.35	-1.1%
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	1,101,263.35	1,089,263.35	-1.1%
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		9110	965,446.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	(26,333.00)		
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	16,780.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,462,514.00		
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			2,418,407.87		
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	732,419.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	584,724.55		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,317,144.52		
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)			1,101,263.35		
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					
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	96,189.29	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	164,245.00	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			260,434.29	0.00	-100.0%
TOTAL, REVENUES			260,434.29	0.00	-100.0%
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					
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	23,693.00	12,000.00	-49.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,693.00	12,000.00	-49.4%
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	3,989,028.80	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	(77,813.32)	0.00	-100.0%
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			3,911,215.48	0.00	-100.0%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
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			3,934,908.48	12,000.00	-99.7%
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 Sale of Bonds		8951	10,678.87	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
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			10,678.87	0.00	-100.0%
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)			10,678.87	0.00	-100.0%

Description	Function 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	260,434.29	0.00	-100.0%
5) TOTAL, REVENUES			260,434.29	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,934,908.48	12,000.00	-99.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,934,908.48	12,000.00	-99.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(3,674,474.19)	(12,000.00)	-99.7%
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	10,678.87	0.00	-100.0%
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			10,678.87	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,663,795.32)	(12,000.00)	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,980,255.67	1,101,263.35	-77.9%
b) Audit Adjustments		9793	(215,197.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,765,058.67	1,101,263.35	-76.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,765,058.67	1,101,263.35	-76.9%
2) Ending Balance, June 30 (E + F1e)			1,101,263.35	1,089,263.35	-1.1%
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	1,101,263.35	1,089,263.35	-1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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%

		2022-23 Unaudited Actuals	2023-24 Budget
Resource	Description		
9010	Other Restricted Local	1,101,263.35	1,089,263.35
Total, Restricted Balance		1,101,263.35	1,089,263.35

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	232,029.10	225,000.00	-3.0%
5) TOTAL, REVENUES			232,029.10	225,000.00	-3.0%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,207.05	28,449.00	65.3%
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			17,207.05	28,449.00	65.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			214,822.05	196,551.00	-8.5%
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)			214,822.05	196,551.00	-8.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,526,947.10	1,694,035.15	10.9%
b) Audit Adjustments		9793	(47,734.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,479,213.10	1,694,035.15	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,479,213.10	1,694,035.15	14.5%
2) Ending Balance, June 30 (E + F1e)			1,694,035.15	1,890,586.15	11.6%
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	1,694,035.15	1,890,586.15	11.6%
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		9110	1,730,519.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	(47,200.00)		
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	14,803.58		
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			1,698,122.98		
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	4,087.83		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,087.83		
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)			1,694,035.15		
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	43,484.27	25,000.00	-42.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,643.00)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	195,187.83	200,000.00	2.5%
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			232,029.10	225,000.00	-3.0%
TOTAL, REVENUES			232,029.10	225,000.00	-3.0%
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	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	10,262.20	21,699.00	111.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,944.85	6,750.00	-2.8%
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			17,207.05	28,449.00	65.3%
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			17,207.05	28,449.00	65.3%
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					
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	Function 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	232,029.10	225,000.00	-3.0%
5) TOTAL, REVENUES			232,029.10	225,000.00	-3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		17,207.05	28,449.00	65.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			17,207.05	28,449.00	65.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			214,822.05	196,551.00	-8.5%
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)			214,822.05	196,551.00	-8.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,526,947.10	1,694,035.15	10.9%
b) Audit Adjustments		9793	(47,734.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,479,213.10	1,694,035.15	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,479,213.10	1,694,035.15	14.5%
2) Ending Balance, June 30 (E + F1e)			1,694,035.15	1,890,586.15	11.6%
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	1,694,035.15	1,890,586.15	11.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		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%

		2022-23 Unaudited Actuals		2023-24 Budget
Resource	Description			
9010	Other Restricted Local	1,694,035.15	1,890,586.15	
Total, Restricted Balance		1,694,035.15	1,890,586.15	

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	383,364.90	120,000.00	-68.7%
5) TOTAL, REVENUES			383,364.90	120,000.00	-68.7%
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	612,078.64	750,000.00	22.5%
6) Capital Outlay		6000-6999	4,311,708.00	0.00	-100.0%
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			4,923,786.64	750,000.00	-84.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,540,421.74)	(630,000.00)	-86.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,777,756.00	500,000.00	-71.9%
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			1,777,756.00	500,000.00	-71.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,762,665.74)	(130,000.00)	-95.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,451,403.79	5,747,827.05	-32.0%
b) Audit Adjustments		9793	59,089.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,510,492.79	5,747,827.05	-32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,510,492.79	5,747,827.05	-32.5%
2) Ending Balance, June 30 (E + F1e)			5,747,827.05	5,617,827.05	-2.3%
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	5,471,852.20	5,471,852.20	0.0%
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	275,974.85	145,974.85	-47.1%
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	3,120,656.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(85,117.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	4,184,990.95		
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	255,653.05		
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			7,476,183.00		
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	248,799.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,479,556.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,728,355.95		
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)			5,747,827.05		
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	26,913.53	120,000.00	345.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(84,688.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	441,139.37	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			383,364.90	120,000.00	-68.7%
TOTAL, REVENUES			383,364.90	120,000.00	-68.7%
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	612,078.64	750,000.00	22.5%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			612,078.64	750,000.00	22.5%
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	4,311,708.00	0.00	-100.0%
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			4,311,708.00	0.00	-100.0%
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			4,923,786.64	750,000.00	-84.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	500,000.00	500,000.00	0.0%
Other Authorized Interfund Transfers In		8919	1,277,756.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,777,756.00	500,000.00	-71.9%
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)			1,777,756.00	500,000.00	-71.9%

Description	Function 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	383,364.90	120,000.00	-68.7%
5) TOTAL, REVENUES			383,364.90	120,000.00	-68.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,923,786.64	750,000.00	-84.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,923,786.64	750,000.00	-84.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(4,540,421.74)	(630,000.00)	-86.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,777,756.00	500,000.00	-71.9%
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			1,777,756.00	500,000.00	-71.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,762,665.74)	(130,000.00)	-95.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,451,403.79	5,747,827.05	-32.0%
b) Audit Adjustments		9793	59,089.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,510,492.79	5,747,827.05	-32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,510,492.79	5,747,827.05	-32.5%
2) Ending Balance, June 30 (E + F1e)			5,747,827.05	5,617,827.05	-2.3%
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	5,471,852.20	5,471,852.20	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	275,974.85	145,974.85	-47.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Unaudited Actuals	Budget
9010	Other Restricted Local	5,471,852.20	5,471,852.20
Total, Restricted Balance		5,471,852.20	5,471,852.20

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	25,570.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,103,558.00	3,082,600.00	-0.7%
5) TOTAL, REVENUES			3,129,128.00	3,082,600.00	-1.5%
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	2,855,144.00	3,015,794.00	5.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,855,144.00	3,015,794.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			273,984.00	66,806.00	-75.6%
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)			273,984.00	66,806.00	-75.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,448,383.00	2,722,367.00	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,448,383.00	2,722,367.00	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,448,383.00	2,722,367.00	11.2%
2) Ending Balance, June 30 (E + F1e)			2,722,367.00	2,789,173.00	2.5%
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	0.00	0.00	0.0%
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	2,722,367.00	2,789,173.00	2.5%
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	2,722,367.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
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			2,722,367.00		
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)			2,722,367.00		
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	25,570.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			25,570.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,832,204.00	2,985,844.00	5.4%
Unsecured Roll		8612	87,527.00	96,756.00	10.5%
Prior Years' Taxes		8613	101,607.00	0.00	-100.0%
Supplemental Taxes		8614	58,008.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	(282.00)	0.00	-100.0%
Interest		8660	29,893.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(5,399.00)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,103,558.00	3,082,600.00	-0.7%
TOTAL, REVENUES			3,129,128.00	3,082,600.00	-1.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	995,000.00	1,200,000.00	20.6%
Bond Interest and Other Service Charges		7434	1,860,144.00	1,815,794.00	-2.4%
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)			2,855,144.00	3,015,794.00	5.6%
TOTAL, EXPENDITURES			2,855,144.00	3,015,794.00	5.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

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%

Description	Function 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	25,570.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,103,558.00	3,082,600.00	-0.7%
5) TOTAL, REVENUES			3,129,128.00	3,082,600.00	-1.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,855,144.00	3,015,794.00	5.6%
10) TOTAL, EXPENDITURES			2,855,144.00	3,015,794.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			273,984.00	66,806.00	-75.6%
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)			273,984.00	66,806.00	-75.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,448,383.00	2,722,367.00	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,448,383.00	2,722,367.00	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,448,383.00	2,722,367.00	11.2%
2) Ending Balance, June 30 (E + F1e)			2,722,367.00	2,789,173.00	2.5%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,722,367.00	2,789,173.00	2.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,335,399.00	3,849,773.00	15.4%
2) Federal Revenue		8100-8299	511,449.35	410,268.94	-19.8%
3) Other State Revenue		8300-8599	666,413.47	270,587.50	-59.4%
4) Other Local Revenue		8600-8799	37,263.66	122,094.00	227.6%
5) TOTAL, REVENUES			4,550,525.48	4,652,723.44	2.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	2,007,947.38	1,989,671.94	-0.9%
2) Classified Salaries		2000-2999	520,435.15	465,062.00	-10.6%
3) Employee Benefits		3000-3999	923,123.69	998,004.50	8.1%
4) Books and Supplies		4000-4999	145,580.44	188,358.59	29.4%
5) Services and Other Operating Expenses		5000-5999	1,267,291.02	1,189,470.47	-6.1%
6) Depreciation and Amortization		6000-6999	25,547.52	0.00	-100.0%
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, EXPENSES			4,889,925.20	4,830,567.50	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(339,399.72)	(177,844.06)	-47.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	177,700.00	177,700.00	0.0%
b) Transfers Out		7600-7629	177,700.00	177,700.00	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 NET POSITION (C + D4)			(339,399.72)	(177,844.06)	-47.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,210,382.27	1,870,982.55	-15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,210,382.27	1,870,982.55	-15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,210,382.27	1,870,982.55	-15.4%
2) Ending Net Position, June 30 (E + F1e)			1,870,982.55	1,693,138.49	-9.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	522,422.19	418,804.40	-19.8%
b) Restricted Net Position		9797	686,420.63	660,564.57	-3.8%
c) Unrestricted Net Position		9790	662,139.73	613,769.52	-7.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,625,773.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	(71,619.00)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	7,500.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	115,219.93		
4) Due from Grantor Government		9290	146,469.47		
5) Due from Other Funds		9310	2,602.28		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	16,100.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	59,178.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	(9,005.17)		
d) Buildings		9430	201,670.65		
e) Accumulated Depreciation - Buildings		9435	(65,491.87)		
f) Equipment		9440	170,782.53		
g) Accumulated Depreciation - Equipment		9445	(62,514.95)		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			3,136,665.39		
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	206,186.85		
2) Due to Grantor Governments		9590	748,024.00		
3) Due to Other Funds		9610	215,802.38		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	95,669.61		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			1,265,682.84		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
(must agree with line F2) (G11 + H2) - (I7 + J2)			1,870,982.55		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,230,044.00	1,843,357.00	-17.3%
Education Protection Account State Aid - Current Year		8012	268,926.00	1,098,381.00	308.4%
State Aid - Prior Years		8019	40,113.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	796,316.00	908,035.00	14.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,335,399.00	3,849,773.00	15.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	222,504.00	195,260.00	-12.2%
Special Education Entitlement		8181	55,261.00	25,430.00	-54.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	55,092.02	150,000.00	172.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	(6,366.00)	0.00	-100.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	184,958.33	39,578.94	-78.6%
TOTAL, FEDERAL REVENUE			511,449.35	410,268.94	-19.8%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	11,693.00	12,957.00	10.8%
Lottery - Unrestricted and Instructional Materials		8560	86,335.87	78,835.00	-8.7%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	73,243.60	50,000.00	-31.7%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	495,141.00	128,795.50	-74.0%
TOTAL, OTHER STATE REVENUE			666,413.47	270,587.50	-59.4%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	51,536.35	30,192.00	-41.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(71,619.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	9,273.31	1,000.00	-89.2%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	48,073.00	90,902.00	89.1%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,263.66	122,094.00	227.6%
TOTAL, REVENUES			4,550,525.48	4,652,723.44	2.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,637,519.16	1,493,972.94	-8.8%
Certificated Pupil Support Salaries		1200	98,129.58	96,036.00	-2.1%
Certificated Supervisors' and Administrators' Salaries		1300	227,029.64	358,263.00	57.8%
Other Certificated Salaries		1900	45,269.00	41,400.00	-8.5%
TOTAL, CERTIFICATED SALARIES			2,007,947.38	1,989,671.94	-0.9%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	88,705.28	80,683.00	-9.0%
Classified Support Salaries		2200	141,660.93	126,275.00	-10.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	171,200.04	139,439.00	-18.6%
Other Classified Salaries		2900	118,868.90	118,665.00	-0.2%
TOTAL, CLASSIFIED SALARIES			520,435.15	465,062.00	-10.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	359,869.68	429,631.50	19.4%
PERS		3201-3202	95,432.36	108,927.00	14.1%
OASDI/Medicare/Alternative		3301-3302	71,152.71	65,981.00	-7.3%
Health and Welfare Benefits		3401-3402	342,444.94	348,530.00	1.8%
Unemployment Insurance		3501-3502	12,523.25	729.00	-94.2%
Workers' Compensation		3601-3602	41,700.75	44,206.00	6.0%
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			923,123.69	998,004.50	8.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	5,144.46	29,858.59	480.4%
Books and Other Reference Materials		4200	1,879.24	10,000.00	432.1%
Materials and Supplies		4300	95,526.59	144,000.00	50.7%
Noncapitalized Equipment		4400	43,030.15	4,500.00	-89.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			145,580.44	188,358.59	29.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,097.09	18,500.00	14.9%
Dues and Memberships		5300	25,928.91	28,500.00	9.9%
Insurance		5400-5450	33,639.97	34,000.00	1.1%
Operations and Housekeeping Services		5500	56,919.85	60,000.00	5.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	119,972.01	144,700.00	20.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	83,297.50	10,000.00	-88.0%
Professional/Consulting Services and Operating Expenditures		5800	918,180.56	878,570.47	-4.3%
Communications		5900	13,255.13	15,200.00	14.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,267,291.02	1,189,470.47	-6.1%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	25,547.52	0.00	-100.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			25,547.52	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
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, EXPENSES			4,889,925.20	4,830,567.50	-1.2%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	177,700.00	177,700.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			177,700.00	177,700.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	177,700.00	177,700.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			177,700.00	177,700.00	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%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,335,399.00	3,849,773.00	15.4%
2) Federal Revenue		8100-8299	511,449.35	410,268.94	-19.8%
3) Other State Revenue		8300-8599	666,413.47	270,587.50	-59.4%
4) Other Local Revenue		8600-8799	37,263.66	122,094.00	227.6%
5) TOTAL, REVENUES			4,550,525.48	4,652,723.44	2.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		2,780,699.65	2,618,838.24	-5.8%
2) Instruction - Related Services	2000-2999		1,154,981.42	1,298,756.26	12.4%
3) Pupil Services	3000-3999		282,086.80	244,311.00	-13.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		413,812.49	395,931.00	-4.3%
8) Plant Services	8000-8999		258,344.84	272,731.00	5.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			4,889,925.20	4,830,567.50	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(339,399.72)	(177,844.06)	-47.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	177,700.00	177,700.00	0.0%
b) Transfers Out		7600-7629	177,700.00	177,700.00	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 NET POSITION (C + D4)			(339,399.72)	(177,844.06)	-47.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,210,382.27	1,870,982.55	-15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,210,382.27	1,870,982.55	-15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,210,382.27	1,870,982.55	-15.4%
2) Ending Net Position, June 30 (E + F1e)			1,870,982.55	1,693,138.49	-9.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	522,422.19	418,804.40	-19.8%
b) Restricted Net Position		9797	686,420.63	660,564.57	-3.8%
c) Unrestricted Net Position		9790	662,139.73	613,769.52	-7.3%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	83,572.15	73,164.15
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	0.00	52,454.00
6266	Educator Effectiveness, FY 2021-22	64,786.27	55,449.80
6300	Lottery: Instructional Materials	112,190.13	109,618.54
6546	Mental Health-Related Services	0.00	1,506.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	175,702.74	118,202.74
7311	Classified School Employee Professional Development Block Grant	1,417.00	1,417.00
7388	SB 117 COVID-19 LEA Response Funds	1,796.00	1,796.00
7412	A-G Access/Success Grant	10,190.00	10,190.00
7413	A-G Learning Loss Mitigation Grant	3,820.00	3,820.00
7425	Expanded Learning Opportunities (ELO) Grant	62,334.70	62,334.70
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	3,753.15	3,753.15
7435	Learning Recovery Emergency Block Grant	156,885.00	156,885.00
7810	Other Restricted State	4,628.00	4,628.00
9010	Other Restricted Local	5,345.49	5,345.49
Total, Restricted Net Position		686,420.63	660,564.57

Lakeside Union Elementary (68189) - LUSD 2022-23 Unaudited Actuals					
	2020-21	2021-22	2022-23	2023-24	2024-25
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation			13.26%	8.22%	3.94%
Base Grant Proration Factor	0.00%	5.07%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement					
Base Grant	\$37,552,160	\$39,432,215	\$43,216,439	\$44,683,469	\$44,641,272
Grade Span Adjustment	1,801,497	1,893,523	2,074,271	2,141,153	2,061,242
Supplemental Grant	3,573,311	3,766,428	3,886,849	3,771,255	3,557,797
Concentration Grant	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	348,280	348,280	348,280	348,280	348,280
Add-ons: Home-to-School Transportation	495,341	495,341	495,341	536,058	557,179
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	414,383	589,972	613,216
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$43,770,589	\$45,935,787	\$50,435,563	\$52,070,187	\$51,778,986
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
Total LCFF Entitlement	43,770,589	45,935,787	50,435,563	52,070,187	51,778,986
LCFF Entitlement Per ADA	\$ 9,107	\$ 9,564	\$ 10,851	\$ 11,725	\$ 12,139
Components of LCFF By Object Code					
State Aid (Object Code 8011)	\$ 19,442,292	\$ 17,740,912	\$ 33,884,580	\$ 25,669,971	\$ 25,166,565
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 13,671,150	\$ 16,705,241	\$ 3,706,305	\$ 13,395,354	\$ 13,373,004
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)	\$ 11,530,884	\$ 12,231,722	\$ 13,640,994	\$ 13,913,813	\$ 14,192,089
In-Lieu of Property Taxes (Object Code 8096)	(873,737)	(742,088)	(796,316)	(908,951)	(952,672)
<i>Property Taxes net of In-Lieu</i>	<i>\$ 10,657,147</i>	<i>\$ 11,489,634</i>	<i>\$ 12,844,678</i>	<i>\$ 13,004,862</i>	<i>\$ 13,239,417</i>
TOTAL FUNDING	43,770,589	45,935,787	50,435,563	52,070,187	51,778,986
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	\$ (13,671,150)	\$ (16,705,241)	\$ (3,706,305)	\$ (13,395,354)	\$ (13,373,004)
EPA in Excess to LCFF Funding	\$ 13,671,150	\$ 16,705,241	\$ 3,706,305	\$ 13,395,354	\$ 13,373,004
Total LCFF Entitlement	43,770,589	45,935,787	50,435,563	52,070,187	51,778,986
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	12.74780911%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)	\$ 13,671,150	\$ 16,705,241	\$ 3,706,305	\$ 13,395,354	\$ 13,373,004
EPA, Current Year (Object Code 8012)	\$ 13,671,150	\$ 16,705,241	\$ 3,706,305	\$ 13,395,354	\$ 13,373,004
(P-2 plus Current Year Accrual)					
EPA, Prior Year Adjustment (Object Code 8019)	\$ 5,195.00	\$ (51,562.00)	\$ (169,287.00)	\$ -	\$ -
(P-A less Prior Year Accrual)					
Accrual (from Data Entry tab)	-	-	-	-	-

Lakeside Union Elementary (68189) – LUSD 2022-23 Unaudited Actuals							6/30/2023	
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26		
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 39,353,657	\$ 41,325,738	\$ 45,290,710	\$ 46,824,622	\$ 46,702,514	\$ 47,782,921		
Supplemental and Concentration Grant funding in the LCAP year	\$ 3,573,311	\$ 3,766,428	\$ 3,886,849	\$ 3,771,255	\$ 3,557,797	\$ 3,631,503		
Percentage to Increase or Improve Services	9.08%	9.11%	8.58%	8.05%	7.62%	7.60%		
SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	4,679	4,515	4,532	4,487	4,449	4,368		
COE Enrollment	-	-	1	-	-	-		
Total Enrollment	4,679	4,515	4,533	4,487	4,449	4,368		
Unduplicated Pupil Count	2,145	2,011	1,733	1,705	1,691	1,660		
COE Unduplicated Pupil Count	-	-	1	-	-	-		
Total Unduplicated Pupil Count	2,145	2,011	1,734	1,705	1,691	1,660		
Rolling %, Supplemental Grant	45.4000%	45.5700%	42.9100%	40.2700%	38.0900%	38.0000%		
Rolling %, Concentration Grant	45.4000%	45.5700%	42.9100%	40.2700%	38.0900%	38.0000%		

Lakeside Union Elementary (68189) - LUSD 2022-23 Unaudited Actuals													6/30/2023
SUMMARY OF LCFF ADA													
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)													
Grades TK-3									2,247.84	2,247.84	2,032.22	1,944.23	
Grades 4-6									1,532.95	1,532.95	1,392.95	1,356.75	
Grades 7-8									1,011.81	1,011.81	913.40	882.23	
Grades 9-12									-	-	-	-	
LCFF Subtotal									4,792.60	4,792.60	4,338.57	4,183.21	
NSS									-	-	-	-	
Combined Subtotal									4,792.60	4,792.60	4,338.57	4,183.21	
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)													
Grades TK-3								2,247.84	2,247.84	2,032.22	1,944.23	1,922.80	
Grades 4-6								1,532.95	1,532.95	1,392.95	1,356.75	1,372.75	
Grades 7-8								1,011.81	1,011.81	913.40	882.23	967.10	
Grades 9-12								-	-	-	-	-	
LCFF Subtotal								4,792.60	4,792.60	4,338.57	4,183.21	4,262.65	
NSS								-	-	-	-	-	
Combined Subtotal								4,792.60	4,792.60	4,338.57	4,183.21	4,262.65	
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)													
Grades TK-3								2,247.84	2,032.22	1,944.23	1,922.80	1,884.70	
Grades 4-6								1,532.95	1,392.95	1,372.75	1,392.70	1,392.70	
Grades 7-8								1,011.81	913.40	882.23	967.10	947.15	
Grades 9-12								-	-	-	-	-	
LCFF Subtotal								4,792.60	4,338.57	4,183.21	4,262.65	4,224.55	
NSS								-	-	-	-	-	
Combined Subtotal								4,792.60	4,338.57	4,183.21	4,262.65	4,224.55	
Net Adjustment to Prior Year ADA for Charter Shift													
Second prior year charter school shift percentage													
Prior year charter school shift percentage													
									(9.13)		0%	0%	
									Non Applicable Until 2022-23				
Prior 3-Year Average ADA (if charter shift percentage > 50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23													
Grades TK-3									2,175.97	2,074.76	1,966.42	1,917.24	
Grades 4-6									1,486.28	1,427.55	1,374.15	1,374.07	
Grades 7-8									979.01	935.81	920.91	932.16	
Grades 9-12									-	-	-	-	
LCFF Subtotal									4,641.26	4,438.12	4,261.48	4,223.47	
NSS									-	-	-	-	
Combined Subtotal									4,641.26	4,438.12	4,261.48	4,223.47	
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average													
Current Year ADA													
Grades TK-3								2,247.84	2,032.22	1,944.23	1,884.70	1,828.30	
Grades 4-6								1,532.95	1,401.09	1,356.75	1,392.70	1,345.14	
Grades 7-8								1,011.81	914.39	882.23	967.10	932.48	
Grades 9-12								-	-	-	-	-	
LCFF Subtotal								4,792.60	4,347.70	4,183.21	4,262.65	4,105.92	
NSS								-	-	-	-	-	
Combined Subtotal								4,792.60	4,347.70	4,183.21	4,262.65	4,105.92	
Change in LCFF ADA (excludes NSS ADA)													
Grades TK-3								-	(444.90)	(155.36)	79.44	(118.63)	
Grades 4-6								No Change	Decline	Decline	Increase	Decline	
Grades 7-8								-	Decline	Decline	Decline	Decline	
Grades 9-12								-	-	-	-	-	
Subtotal								4,792.60	4,792.60	4,438.12	4,262.65	4,224.55	
								Current	Prior	3-PY Average	Prior	Prior	
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)													
Grades TK-3								2,247.84	2,175.97	2,074.76	1,922.80	1,884.70	
Grades 4-6								1,532.95	1,486.28	1,427.55	1,372.75	1,392.70	
Grades 7-8								1,011.81	979.01	935.81	967.10	947.15	
Grades 9-12								-	-	-	-	-	
Subtotal								4,792.60	4,641.26	4,438.12	4,262.65	4,224.55	
								Current	Prior	3-PY Average	Prior	Prior	
Funded NSS ADA													
Grades TK-3								-	-	-	-	-	
Grades 4-6								-	-	-	-	-	
Grades 7-8								-	-	-	-	-	

Lakeside Union Elementary (68189) - LUSD 2022-23 Unaudited Actuals									
6/30/2023									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26			
Grades 9-12	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-

Lakeside Union Elementary (68189) - LUSD 2022-23 Unaudited Actuals						
	2020-21	2021-22	2022-23	6/30/2023	2024-25	2025-26
NPS, CDS, & COE Operated						
Grades TK-3	1.22	1.00	0.60	-	-	-
Grades 4-6	8.66	1.05	3.79	1.82	1.82	1.82
Grades 7-8	4.04	8.59	2.45	0.97	0.97	0.97
Grades 9-12	-	-	-	-	-	-
Subtotal	13.92	10.64	6.84	2.79	2.79	2.79
ACTUAL ADA (Current Year Only)						
Grades TK-3	2,249.06	2,033.22	1,944.83	1,922.80	1,884.70	1,828.30
Grades 4-6	1,541.61	1,402.14	1,360.54	1,374.57	1,394.52	1,346.96
Grades 7-8	1,015.85	922.98	884.68	968.07	948.12	933.45
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	4,806.52	4,358.34	4,190.05	4,265.44	4,227.34	4,108.71
TOTAL FUNDED ADA						
Grades TK-3	2,249.06	2,248.84	2,176.57	2,074.76	1,922.80	1,884.70
Grades 4-6	1,541.61	1,534.00	1,490.07	1,429.37	1,374.57	1,394.52
Grades 7-8	1,015.85	1,020.40	981.46	936.78	968.07	948.12
Grades 9-12	-	-	-	-	-	-
Total Funded ADA	4,806.52	4,803.24	4,648.10	4,440.91	4,265.44	4,227.34
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	444.90	458.05	175.47	38.10	118.63
FUNDED ADA for the Transitional Kindergarten Add-on						
Current Year TK ADA	-	-	147.31	193.80	193.80	193.80

Lakeside Union Elementary (68189) - LUSD 2022-23 Unaudited Actuals

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
PER-ADA FUNDING LEVELS						
Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$ 9,275	\$ 9,749	\$ 10,987	\$ 11,833	\$ 12,249	\$ 12,649
Grades 4-6	\$ 8,528	\$ 8,964	\$ 10,102	\$ 10,880	\$ 11,263	\$ 11,632
Grades 7-8	\$ 8,781	\$ 9,229	\$ 10,402	\$ 11,202	\$ 11,596	\$ 11,975
Grades 9-12	\$ 10,441	\$ 10,974	\$ 12,369	\$ 13,320	\$ 13,789	\$ 14,240
Base Grants						
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899
Grade Span Adjustment						
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335
Prorated Base, Supplemental and Concentration Rate per ADA						
Grades TK-3	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,382	\$ 11,756
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,813	\$ 13,234
Prorated Base Grants						
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899
Prorated Grade Span Adjustment						
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335
Supplemental Grant						
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351
Grades 4-6	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162
Grades 7-8	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226
Grades 9-12	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,563	\$ 2,647
Actual - 1.00 ADA, Local UPP as follows:						
Grades TK-3	\$ 45.40%	\$ 45.57%	\$ 42.91%	\$ 40.27%	\$ 38.09%	\$ 38.00%
Grades 4-6	\$ 772	\$ 814	\$ 868	\$ 882	\$ 867	\$ 893
Grades 7-8	\$ 710	\$ 749	\$ 798	\$ 811	\$ 797	\$ 822
Grades 9-12	\$ 731	\$ 771	\$ 822	\$ 835	\$ 821	\$ 846
	\$ 869	\$ 917	\$ 978	\$ 993	\$ 976	\$ 1,006
	50%	65%	65%	65%	65%	65%
Concentration Grant (>55% population)						
Maximum - 1.00 ADA, 100% UPP						
Grades TK-3	\$ 4,252	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,398	\$ 7,641
Grades 4-6	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,803	\$ 7,027
Grades 7-8	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 7,004	\$ 7,234
Grades 9-12	\$ 4,786	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,328	\$ 8,602
Actual - 1.00 ADA, Local UPP >55% as follows:						
Grades TK-3	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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)	4,188.87	4,202.27	4,641.26	4,262.65	4,262.65	4,445.71
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)	4,188.87	4,202.27	4,641.26	4,262.65	4,262.65	4,445.71
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)	4,188.87	4,202.27	4,641.26	4,262.65	4,262.65	4,445.71
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. 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 B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School 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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School 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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	2,600,683.00		2,600,683.00			2,600,683.00
Work in Progress	15,834,113.75	18,392,881.63	34,226,995.38	1,483,489.00	2,340,283.42	33,370,200.96
Total capital assets not being depreciated	18,434,796.75	18,392,881.63	36,827,678.38	1,483,489.00	2,340,283.42	35,970,883.96
Capital assets being depreciated:						
Land Improvements	4,278,147.28	1,780,391.21	6,058,538.49			6,058,538.49
Buildings	67,540,856.69	(13,684,366.94)	53,856,489.75	2,340,283.42		56,196,773.17
Equipment	10,775,885.48		10,775,885.48	286,541.97		11,062,427.45
Total capital assets being depreciated	82,594,889.45	(11,903,975.73)	70,690,913.72	2,626,825.39	0.00	73,317,739.11
Accumulated Depreciation for:						
Land Improvements	(970,350.79)	(578,627.15)	(1,548,977.94)		134,835.96	(1,683,813.90)
Buildings	(23,292,621.69)	749,638.48	(22,542,983.21)		824,306.19	(23,367,289.40)
Equipment	(6,924,945.11)		(6,924,945.11)		284,506.00	(7,209,451.11)
Total accumulated depreciation	(31,187,917.59)	171,011.33	(31,016,906.26)	0.00	1,243,648.15	(32,260,554.41)
Total capital assets being depreciated, net excluding lease and subscription assets	51,406,971.86	(11,732,964.40)	39,674,007.46	2,626,825.39	1,243,648.15	41,057,184.70
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	69,841,768.61	6,659,917.23	76,501,685.84	4,110,314.39	3,583,931.57	77,028,068.66
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Lakeside Union Elementary
San Diego County

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME	Title I, Part A	ESSER II	ESSER III	ESSER III LMF	ESSER III (ELO) Learning Loss	IDEA, Part B, Sec 611	IDEA, Part B, Sec 611 Private School
FEDERAL CATALOG NUMBER	84.01	84.425	84.425	84.425U	84.425	84.027	84.027
RESOURCE CODE	3010	3212	3213	3214	3219	3310	3311
REVENUE OBJECT	8290	8290	8290	8290	8290	8181	8181
LOCAL DESCRIPTION (if any)	PCA 14329	PCA 15547	PCA 15559	PCA 10155	PCA 15621	PCA 13379	PCA 10115
AWARD							
1. Prior Year Carry over	84,219.79	0.00	3,441,637.00	983,536.00	214,286.52	0.00	1,305.00
2. a. Current Year Award	629,223.00	0.00	0.00	0.00	0.00	1,159,360.00	3,835.00
b. Transferability (ESSA)							
c. Other Adjustments	31,646.21	168.00	1,131.00	283.00	0.00	6,510.00	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	660,869.21	168.00	1,131.00	283.00	0.00	1,165,870.00	3,835.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	745,089.00	168.00	3,442,768.00	983,819.00	214,286.52	1,165,870.00	5,140.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	742,699.00	168.00	2,471,104.00	0.00	214,286.52	6,510.00	1,305.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	742,699.00	168.00	2,432,566.00	0.00	214,286.52	6,510.00	1,305.00
EXPENDITURES							
9. Donor-Authorized Expenditures	640,868.63	168.00	1,432,623.00	983,819.00	214,286.52	1,165,870.00	5,140.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	640,868.63	168.00	1,432,623.00	983,819.00	214,286.52	1,165,870.00	5,140.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	101,830.37	0.00	1,399,943.00	(983,819.00)	0.00	(1,159,360.00)	(3,835.00)

Description	001	002	003	004	005	006	007
a. Unearned Revenue	101,830.37		1,399,943.00				
b. Accounts Payable							
c. Accounts Receivable				983,819.00		1,159,360.00	3,835.00
14. Unused Grant Award Calculation (line 4 minus line 9)	104,220.37		2,010,145.00		0.00		0.00
15. If Carry over is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	640,868.63	168.00	1,432,623.00	983,819.00	214,286.52	1,165,870.00	5,140.00

2022-23 Unaudited Actuals
FEDERAL GRANT AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF
UNEARNED REVENUES

Lakeside Union Elementary
San Diego County

Description	008	009	010	011	012	013	014
FEDERAL PROGRAM NAME	IDEA, Preschool, Part B	IDEA Mental Health, Part B, Sec 611	IDEA Preschool Staff Development	IDEA Early Intervention	ESEA (ESSA) Title II, Part A	ESEA (ESSA) Title IV, Part A	Title III, English Learner
FEDERAL CATALOG NUMBER	84.173	84.027A	84.173A	84.181	84.367	84.424	84.365
RESOURCE CODE	3315	3327	3345	3385	4035	4127	4203
REVENUE OBJECT	8182	8182	8182	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)	PCA 13430	PCA 15197	PCA 13431	PCA 23761	PCA 14341	PCA 15396	PCA 14346
AWARD							
1. Prior Year Carry over	0.00	0.00	0.00	0.00	95,052.14	82,207.42	59,023.25
2. a. Current Year Award	56,701.00	70,300.00	488.00	24,576.00	111,447.00	50,730.00	49,354.00
b. Transferability (ESSA)							
c. Other Adjustments	(4,432.00)			3,037.00		6,178.58	.30
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	52,269.00	70,300.00	488.00	27,613.00	111,447.00	56,908.58	49,354.30
3. Required Matching Funds/Other							
4. Total Available Award	52,269.00	70,300.00	488.00	27,613.00	206,499.14	139,116.00	108,377.55
(sum lines 1, 2d, & 3)							
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	(4,432.00)	70,211.95	0.00	12,167.00	205,286.14	54,398.42	46,569.25
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	(4,432.00)	70,211.95	0.00	12,167.00	205,286.14	54,398.42	46,569.25
EXPENDITURES							
9. Donor-Authorized Expenditures	52,269.00	65,256.66	488.00	27,613.00	111,506.40	79,995.14	74,317.03
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	52,269.00	65,256.66	488.00	27,613.00	111,506.40	79,995.14	74,317.03
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(56,701.00)	4,955.29	(488.00)	(15,446.00)	93,779.74	(25,596.72)	(27,747.78)

Description		015	016	017	018	
FEDERAL PROGRAM NAME		Indian Education	Indian Education JOM Program	NSLP Equipment Assistance Grant	Plan-Homeless Children Youth (ARP HCY II)	TOTAL
FEDERAL CATALOG NUMBER		84.06	84.06		84.425	
RESOURCE CODE		4510	4510	5314	5634	
REVENUE OBJECT		8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)		PCA 10011	Johnson O'Malley		PCA 15566	
AWARD						
1. Prior Year Carry over		28,515.11	15,929.47		11,260.00	5,016,971.70
2. a. Current Year Award		0.00		95,477.17		2,251,491.17
b. Transferability (ESSA)						0.00
c. Other Adjustments						44,522.09
d. Adj Curr Yr Award						
(sum lines 2a, 2b, & 2c)		0.00	0.00	95,477.17	0.00	2,296,013.26
3. Required Matching Funds/Other						0.00
4. Total Available Award						
(sum lines 1, 2d, & 3)		28,515.11	15,929.47	95,477.17	11,260.00	7,312,984.96
REVENUES						
5. Unearned Revenue Deferred from Prior Year		28,515.11			2,815.00	392,792.11
6. Cash Received in Current Year				86,400.00	4,686.00	3,911,359.28
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)		28,515.11	0.00	86,400.00	7,501.00	4,304,151.39
EXPENDITURES						
9. Donor-Authorized Expenditures		28,515.11	15,929.47	95,477.17	9,525.62	5,003,667.75
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)		28,515.11	15,929.47	95,477.17	9,525.62	5,003,667.75
12. Amounts Included in Line 6 above for Prior Year Adjustments						
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		0.00	(15,929.47)	(9,077.17)	(2,024.62)	(699,516.36)

Description	015	016	017	018
a. Unearned Revenue				1,595,553.11
b. Accounts Payable		15,929.47		15,929.47
c. Accounts Receivable			9,077.17	2,284,183.34
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	
15. If Carry over is allowed, enter line 14 amount here				2,309,317.21
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	28,515.11	(15,929.47)	95,477.17	4,976,852.15

Description		001	002	003	004	005	
STATE PROGRAM NAME							TOTAL
RESOURCE CODE							
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		188,197.00					4,183,336.04
2. a. Current Year Award		304,058.00	339,913.00	7,015.28		3,995,139.04	650,986.28
b. Other Adjustments		(687.11)		14,036.00		(2,874,550.00)	(2,861,201.11)
c. Adj Curr Yr Award							
(sum lines 2a & 2b)							
3. Required Matching Funds/Other		303,370.89	339,913.00	21,051.28		(2,874,550.00)	(2,210,214.83)
4. Total Available Award						2,691,738.00	2,691,738.00
(sum lines 1, 2c, & 3)		491,567.89	339,913.00	21,051.28	1,120,589.04	2,691,738.00	4,664,859.21
REVENUES							
5. Unearned Revenue Deferred from Prior Year		186,052.00			1,120,589.04		1,306,641.04
6. Cash Received in Current Year		305,515.89	339,913.00	14,036.00			659,464.89
7. Contributed Matching Funds						2,691,738.00	2,691,738.00
8. Total Available (sum lines 5, 6, & 7)		491,567.89	339,913.00	14,036.00	1,120,589.04	2,691,738.00	4,657,843.93
EXPENDITURES							
9. Donor-Authorized Expenditures		487,879.19	339,913.00	21,051.28	820,363.49	2,691,738.00	4,360,944.96
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)		487,879.19	339,913.00	21,051.28	820,363.49	2,691,738.00	4,360,944.96
12. Amounts Included in Line 6 above for Prior Year Adjustments							0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)		3,688.70	0.00	(7,015.28)		0.00	296,898.97
a. Unearned Revenue		3,688.70			300,225.55		303,914.25
b. Accounts Payable							0.00
c. Accounts Receivable				7,015.28			7,015.28

Description	001	002	003	004	005
14. Unused Grant Award Calculation (line 4 minus line 9)	3,688.70		0.00	300,225.55	303,914.25
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	487,879.19	339,913.00	21,051.28	820,363.49	1,669,206.96

001		
Description		TOTAL
LOCAL PROGRAM NAME		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carry over		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award		0.00
(sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00

Description		001
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

Description	001	002	003	004	005	006	007
FEDERAL PROGRAM NAME							
FEDERAL CATALOG NUMBER							
RESOURCE CODE							
REVENUE OBJECT							
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award							
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)							
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)							
REVENUES							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)							
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)							
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)							
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized							

Description	001	002	003	004	005	006	007
Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	147.76	0.00	27,836.78	31,663.84	73,927.89	3,063.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	22,601.25	16,652.24	45,660.00	0.00	0.00	185,971.74	0.00

Description		TOTAL
FEDERAL PROGRAM NAME		
FEDERAL CATALOG NUMBER		
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance		260,879.73
2. a. Current Year Award		146,644.77
b. Other Adjustments		0.00
c. Adj Curr Yr Award		
(sum lines 2a & 2b)		
3. Required Matching Funds/Other		146,644.77
4. Total Available Award		0.00
(sum lines 1, 2c, & 3)		407,524.50
REVENUES		
5. Cash Received in Current Year		0.00
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)		
b. Noncurrent Accounts Receivable		146,644.77
c. Current Accounts Receivable		146,644.77
(line 7a minus line 7b)		
8. Contributed Matching Funds		0.00
9. Total Available		0.00
(sum lines 5, 7c, & 8)		0.00
EXPENDITURES		
10. Donor-Authorized Expenditures		
11. Non Donor-Authorized Expenditures		136,639.27
12. Total Expenditures		0.00
(line 10 plus line 11)		136,639.27

Description	
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	270,885.23

Description	001	002	003	004	005	006	007
STATE PROGRAM NAME							
RESOURCE CODE	0915	0916		1400	2600	6266	6300
REVENUE OBJECT	8912	8699		8012	8590	8590	8590
LOCAL DESCRIPTION (if any)			PCA 23219	PCA 25226	PCA 25601	PCA 25575	PCA 10056
AWARD							
1. Prior Year Restricted Ending Balance			650,888.27	0.00	1,153,210.00	1,158,783.55	410,546.24
2. a. Current Year Award		113,300.00	878,427.34	3,706,305.00	3,062,043.00	0.00	432,808.49
b. Other Adjustments			14,155.61	(154,995.00)	3.00	0.00	15,547.12
c. Adj Curr Yr Award (sum lines 2a & 2b)		113,300.00	892,582.95	3,551,310.00	3,062,046.00	0.00	448,355.61
3. Required Matching Funds/Other	0.00						
4. Total Available Award (sum lines 1, 2c, & 3)	500,000.00						
	500,000.00	113,300.00	1,543,471.22	3,551,310.00	4,215,256.00	1,158,783.55	858,901.85
REVENUES							
5. Cash Received in Current Year			747,669.34	3,551,310.00	3,062,043.00	0.00	314,465.61
6. Amounts Included in Line 5 for Prior Year Adjustments				(154,995.00)	3.00		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)							
b. Noncurrent Accounts Receivable	0.00	113,300.00	144,913.61	154,995.00	0.00	0.00	133,890.00
c. Current Accounts Receivable (line 7a minus line 7b)			144,913.61				133,890.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	296,506.47	113,300.00	747,669.34	3,706,305.00	3,062,043.00	0.00	314,465.61
	296,506.47						
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	296,506.47		263,478.28	3,551,310.00	2,258,370.72	279,876.42	318,019.67
12. Total Expenditures							

Description	001	002	003	004	005	006	007
(line 10 plus line 11)	296,506.47		0.00	263,478.28	3,551,310.00	2,258,370.72	279,876.42
RESTRICTED ENDING BALANCE							318,019.67
13. Current Year							
(line 4 minus line 10)	203,493.53	113,300.00	1,279,992.94	0.00	1,956,885.28	878,907.13	540,882.18

Description	008	009	010	011	012	013	014
STATE PROGRAM NAME							
RESOURCE CODE	6500	6762	6510	6536	6537	6546	6547
REVENUE OBJECT	9311/8192	8590	8311	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	AB 602		PCA 2383	PCA 25566	PCA 25567	PCA 24536	PCA 25455
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	142,299.69	39,092.88	402,935.77	49,706.02	538,045.00
2. a. Current Year Award	4,039,966.00	2,657,749.00	885,667.00	0.00	0.00	74,365.00	450,104.00
b. Other Adjustments	(72,915.00)		0.00	9,200.00	0.00	21,394.00	(2,132.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,967,051.00	2,657,749.00	885,667.00	9,200.00	0.00	95,759.00	447,972.00
3. Required Matching Funds/Other	6,955,379.12						
4. Total Available Award (sum lines 1, 2c, & 3)	10,922,430.12	2,657,749.00	1,027,966.69	48,292.88	402,935.77	145,465.02	986,017.00
REVENUES							
5. Cash Received in Current Year	3,919,781.00	1,413,697.00	885,667.00			63,336.00	447,972.00
6. Amounts Included in Line 5 for Prior Year Adjustments							(2,132.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	47,270.00	1,244,052.00	0.00	9,200.00	0.00	32,423.00	2,132.00
b. Noncurrent Accounts Receivable	47,270.00	1,244,052.00				32,423.00	
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	9,200.00	0.00	0.00	2,132.00
8. Contributed Matching Funds	6,955,379.12						
9. Total Available (sum lines 5, 7c, & 8)	10,875,160.12	1,413,697.00	885,667.00	9,200.00	0.00	63,336.00	450,104.00
EXPENDITURES							
10. Donor-Authorized Expenditures	10,922,430.12	632,925.61	862,553.52	48,292.88	402,935.77	143,757.02	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	008	009	010	011	012	013	014
(line 10 plus line 11)	10,922,430.12		632,925.61	862,553.52	48,292.88	402,935.77	143,757.02
RESTRICTED ENDING BALANCE							0.00
13. Current Year							
(line 4 minus line 10)	0.00	2,024,823.39		165,413.17	0.00	0.00	1,708.00
							986,017.00

Description	015	016	017	018	019	020	021
STATE PROGRAM NAME							
RESOURCE CODE	Kitchen Infrastructure Upgrade Funds	Food Service Staff Training	Kitchen Infra & Training Funds	Classified School Employee PD	SB 117 COVID LEA Response Funds	Classified School Empl Summer Assistant Prog	Expanded Learning Opportunities Grant (ELO-G)
REVENUE OBJECT	7028	7029	7032	7311	7388	7415	7425
LOCAL DESCRIPTION (if any)	8520	8520	8520	8590	8590	8590	8590
	PCA 25590	PCA 10165		PCA 25425	PCA 25487	CSESAP	PCA 25561/62
AWARD							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award	25,000.00	39,729.32	0.00	72.90	84,739.00	0.00	106,103.69
b. Other Adjustments			773,678.00			163,172.20	
c. Adj Curr Yr Award (sum lines 2a & 2b)							
3. Required Matching Funds/Other	0.00	0.00	773,678.00	0.00	0.00	163,172.20	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	25,000.00	39,729.32	773,678.00	72.90	84,739.00	163,172.20	106,103.69
REVENUES							
5. Cash Received in Current Year			773,678.00				
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	163,172.20	0.00
b. Noncurrent Accounts Receivable						163,172.20	
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	773,678.00	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	25,000.00	25,748.32	84,291.61	72.90	84,739.00	163,172.20	106,103.69
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	015	016	017	018	019	020	021
(line 10 plus line 11)	25,000.00	25,748.32	84,291.61	72.90	84,739.00	163,172.20	106,103.69
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	0.00	13,981.00	689,386.39	0.00	0.00	0.00	0.00

Description		022	023	024	
STATE PROGRAM NAME		Expanded Learning Opportunities Grant (ELO-G) Paraprofessional	Learning Recovery Emergency Block Grant	Routine Restricted Maintenance	TOTAL
RESOURCE CODE		7426	7435	8150	
REVENUE OBJECT		8590	8590	8980	
LOCAL DESCRIPTION (if any)		PCA 10152		PCA 10049	
AWARD					
1. Prior Year Restricted Ending Balance		15,741.29	0.00	0.00	4,816,893.62
2. a. Current Year Award			3,986,043.00	0.00	21,223,628.03
b. Other Adjustments					(169,742.27)
c. Adj Curr Yr Award (sum lines 2a & 2b)		0.00	3,986,043.00	0.00	21,053,885.76
3. Required Matching Funds/Other				2,200,423.35	9,655,802.47
4. Total Available Award (sum lines 1, 2c, & 3)		15,741.29	3,986,043.00	2,200,423.35	35,526,581.85
REVENUES					
5. Cash Received in Current Year			4,634,934.00	0.00	19,814,552.95
6. Amounts Included in Line 5 for Prior Year Adjustments					(157,124.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		0.00	(648,891.00)	0.00	1,396,456.81
b. Noncurrent Accounts Receivable			(648,891.00)		1,116,829.81
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	0.00	0.00	279,627.00
8. Contributed Matching Funds				2,200,423.35	9,452,308.94
9. Total Available (sum lines 5, 7c, & 8)		0.00	4,634,934.00	2,200,423.35	29,546,488.89
EXPENDITURES					
10. Donor-Authorized Expenditures		15,741.29	101,879.91	2,200,423.35	22,787,628.75
11. Non Donor-Authorized Expenditures					0.00

Description	022	023	024
12. Total Expenditures (line 10 plus line 11)	15,741.29	101,879.91	2,200,423.35
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	3,884,163.09	0.00
			12,738,953.10

Description		001	002	003	004	005	006	007
LOCAL PROGRAM NAME								
RESOURCE CODE		Student Activity Funds	Other Restricted - Donation	Other Restricted - Climatec	Other Restricted - Bond	Other Restricted - Developer Fees	Environmental Literacy	JPA TDS Flood
REVENUE OBJECT		8210	9010	9010	9010	9010	9010-002	9010-003
LOCAL DESCRIPTION (if any)		8699	8699	8919	8699	8660/8681	8699	8699
AWARD								
1. Prior Year Restricted Ending Balance		12,555.08	546,432.90	8,433,947.00	4,980,255.67	1,526,947.10	7,026.54	
2. a. Current Year Award		60,942.18	294,394.06			195,187.83	7,500.00	327,839.37
b. Other Adjustments		47,984.24	(136,771.83)		55,916.16	(10,892.73)		
c. Adj Curr Yr Award (sum lines 2a & 2b)		108,926.42	157,622.23	0.00	55,916.16	184,295.10	7,500.00	327,839.37
3. Required Matching Funds/Other				1,277,756.00				
4. Total Available Award (sum lines 1, 2c, & 3)		121,481.50	704,055.13	9,711,703.00	5,036,171.83	1,711,242.20	14,526.54	327,839.37
REVENUES								
5. Cash Received in Current Year		60,942.18	294,394.06		55,916.16	195,187.83		237,839.37
6. Amounts Included in Line 5 for Prior Year Adjustments		47,984.24	(136,771.83)			(10,892.73)	7,500.00	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		0.00	0.00	0.00	0.00	0.00	0.00	90,000.00
b. Noncurrent Accounts Receivable								
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	0.00	0.00	0.00	0.00	0.00	90,000.00
8. Contributed Matching Funds				1,277,756.00				
9. Total Available (sum lines 5, 7c, & 8)		60,942.18	294,394.06	1,277,756.00	55,916.16	195,187.83	0.00	327,839.37
EXPENDITURES								
10. Donor-Authorized Expenditures		51,896.91	335,339.70	4,932,861.63	3,934,908.48	17,207.05		337,810.17
11. Non Donor-Authorized Expenditures								
12. Total Expenditures								

Description	001	002	003	004	005	006	007
(line 10 plus line 11)		51,896.91	335,339.70	4,932,861.63	3,934,908.48	17,207.05	0.00
337,810.17							
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	69,584.59	368,715.43	4,778,841.37	1,101,263.35	1,694,035.15	14,526.54	(9,970.80)

Description	008	009	010	011	012	013	014
LOCAL PROGRAM NAME							
RESOURCE CODE	Middle School Consortium Grant	Community Options Program Entry System Grant (COPES)	River Park Conservancy	Comprehensive K-12 Health Education	Help Feed Kids Now!	NGSS Grant	6th Grade Camp
REVENUE OBJECT	9010-004	9010-006	9010-008	9010-025	9010-050	9010-055	9010-110
LOCAL DESCRIPTION (if any)	8699	8699	8699	8699	8699	8699	8699
AWARD							
1. Prior Year Restricted Ending Balance							
2. a. Current Year Award							
b. Other Adjustments	135,827.00	21,356.23	10,000.00	75,000.00	1,158.65	6,000.00	21,157.04
c. Adj Curr Yr Award (sum lines 2a & 2b)							67,678.04
3. Required Matching Funds/Other	135,827.00	21,356.23	0.00	0.00	0.00	0.00	67,678.04
4. Total Available Award (sum lines 1, 2c, & 3)	135,827.00	21,356.23	10,000.00	75,000.00	1,158.65	6,000.00	88,835.08
REVENUES							
5. Cash Received in Current Year	0.00	21,356.23					67,678.04
6. Amounts Included in Line 5 for Prior Year Adjustments	135,827.00						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	21,356.23	0.00	0.00	0.00	0.00	67,678.04
EXPENDITURES							
10. Donor-Authorized Expenditures	262.06	21,356.23		2,714.50			87,414.93
11. Non Donor-Authorized Expenditures							

Description	008	009	010	011	012	013	014
12. Total Expenditures (line 10 plus line 11)	262.06	21,356.23	0.00	2,714.50	0.00	0.00	87,414.93
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	135,564.94	0.00	10,000.00	72,285.50	1,158.65	6,000.00	1,420.15

Description	015	016	017	018	019	020	021
LOCAL PROGRAM NAME							
RESOURCE CODE	Care Program 9010-200	SD County Child Care Provider 9010-250	LEAPP Preschool 9010-260	LF Garden Sage Grant 9010-343	JPA Workers Comp Surplus Equity 9010-400	Medi-Cal Billing Option 9010-564	ASES Program 9065
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8677
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	1,533,840.66	4,625.00	(216,546.21)	1,085.00	96,248.00	(24,477.21)	(1,203.40)
2. a. Current Year Award	2,047,035.17		427,086.58			365,787.44	667,443.70
b. Other Adjustments							935.93
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,047,035.17	0.00	427,086.58	0.00	0.00	365,787.44	668,379.63
3. Required Matching Funds/Other							1,203.40
4. Total Available Award (sum lines 1, 2c, & 3)	3,580,875.83	4,625.00	210,540.37	1,085.00	96,248.00	341,310.23	668,379.63
REVENUES							
5. Cash Received in Current Year	2,047,035.17		427,086.58				600,699.33
6. Amounts Included in Line 5 for Prior Year Adjustments							935.93
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	365,787.44	66,744.37
b. Noncurrent Accounts Receivable							66,744.37
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	365,787.44	0.00
8. Contributed Matching Funds							1,203.40
9. Total Available (sum lines 5, 7c, & 8)	2,047,035.17	0.00	427,086.58	0.00	0.00	365,787.44	601,902.73
EXPENDITURES							
10. Donor-Authorized Expenditures	152,596.93		481,049.68			145,112.65	667,443.70
11. Non Donor-Authorized Expenditures							
12. Total Expenditures							

Description	015	016	017	018	019	020	021
(line 10 plus line 11)		152,596.93	0.00	481,049.68	0.00	145,112.65	667,443.70
RESTRICTED ENDING BALANCE							
13. Current Year							
(line 4 minus line 10)	3,428,278.90		4,625.00	(270,509.31)	1,085.00	196,197.58	935.93

2022-23 Unaudited Actuals
LOCAL AWARDS
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING
BALANCES

Lakeside Union Elementary
San Diego County

Description		022	023
LOCAL PROGRAM NAME		CalHOPE/SEL	Community Redev elopment Funds
RESOURCE CODE		9515	9625
REVENUE OBJECT		8677	8625
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance		3,000.00	257,905.77
2. a. Current Year Award			344,463.01
b. Other Adjustments			
c. Adj Curr Yr Award (sum lines 2a & 2b)			(42,828.23)
3. Required Matching Funds/Other		0.00	344,463.01
4. Total Available Award (sum lines 1, 2c, & 3)		3,000.00	602,368.78
REVENUES			
5. Cash Received in Current Year			4,008,134.95
6. Amounts Included in Line 5 for Prior Year Adjustments			44,582.61
7. a. Accounts Receivable (line 2c minus lines 5 & 6)		0.00	866,994.82
b. Noncurrent Accounts Receivable			66,744.37
c. Current Accounts Receivable (line 7a minus line 7b)		0.00	344,463.01
8. Contributed Matching Funds			800,250.45
9. Total Available (sum lines 5, 7c, & 8)		0.00	1,278,959.40
EXPENDITURES			
10. Donor-Authorized Expenditures			6,087,344.80
11. Non Donor-Authorized Expenditures			11,167,974.62
12. Total Expenditures			0.00

Description		022	023
(line 10 plus line 11)		0.00	0.00
RESTRICTED ENDING BALANCE			11,167,974.62
13. Current Year			
(line 4 minus line 10)		3,000.00	602,368.78
			12,305,654.75

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

37 68189 0000000
Form CEA
D8A7S9AWXA(2022-23)

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	27,596,022.28	301	4,697.86	303	27,591,324.42	305	22,900.30	153,840.90	307	27,437,483.52	309
2000 - Classified Salaries	11,306,013.94	311	379,985.51	313	10,926,028.43	315	700,385.91	1,984,103.39	317	8,941,925.04	319
3000 - Employee Benefits	21,396,049.33	321	745,988.14	323	20,650,061.19	325	522,011.93	1,138,140.81	327	19,511,920.38	329
4000 - Books, Supplies Equip Replace. (6500)	3,464,435.15	331	96,384.07	333	3,368,051.08	335	686,565.85	2,155,797.74	337	1,212,253.34	339
5000 - Services . . . & 7300 - Indirect Costs	7,665,224.68	341	57,458.82	343	7,607,765.86	345	760,111.15	1,685,912.91	347	5,921,852.95	349
TOTAL					70,143,230.98	365	TOTAL			63,025,435.23	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	23,422,518.76 375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,828,562.17 380
3. STRS.	3101 & 3102	6,053,081.72 382
4. PERS.	3201 & 3202	752,999.71 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	609,856.49 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,404,342.38 385
7. Unemployment Insurance.	3501 & 3502	132,169.89 390
8. Workers' Compensation Insurance.	3601 & 3602	397,556.70 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	503,033.38
10. Other Benefits (EC 22310).	3901 & 3902	616.00 393

11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	40,104,737.20	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	142,276.73	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	2,764.58	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.	39,962,460.47	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.	63.41%	
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	63.41%
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).	63,025,435.23
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Reduction include 4a F08, 12, 13, 21, 25, 40

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	77,446,577.00	96,762.00	77,543,339.00	1,843,522.00	1,110,552.00	78,276,309.00	2,838,522.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable		820,831.91	820,831.91	41,421.76	379,311.72	482,941.95	234,294.61
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt		8,493,537.00	8,493,537.00	139,378.95	643,391.63	7,989,524.32	
Net Pension Liability	58,801,871.00	(27,824,100.00)	30,977,771.00	14,041,670.00		45,019,441.00	
Total/Net OPEB Liability	17,040,261.00	(5,350,090.00)	11,690,171.00	737,533.00		12,427,704.00	
Compensated Absences Payable	551,835.27	(144,653.27)	407,182.00	12,185.24		419,367.24	419,367.24
Subscription Liability		283,500.00	283,500.00	89,423.24	372,923.24	0.00	
Governmental activities long-term liabilities	153,840,544.27	(23,624,212.36)	130,216,331.91	16,905,134.19	2,506,178.59	144,615,287.51	3,492,183.85
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	83,232,242.47
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,239,601.82
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	1,763,403.48
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,284,355.98
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,105,335.80
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,955,456.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	632,720.10
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,741,271.36
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				71,251,369.29
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				4,202.27
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,955.45

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	61,880,887.55	13,478.47
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	61,880,887.55	13,478.47
B. Required effort (Line A.2 times 90%)	55,692,798.80	12,130.62
C. Current year expenditures (Line I.E and Line II.B)	71,251,369.29	16,955.45
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	<p>MOE Met</p>	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	<p>0.00%</p>	<p>0.00%</p>
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	<p>0.00</p>	<p>0.00</p>

2022-23 Calculations			2023-24 Calculations			
Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals	
2021-22 Actual			2022-23 Actual			
35,289,245.46		35,289,245.46			34,826,208.21	
4,564.78		4,564.78			4,188.87	
Adjustments to 2021-22			Adjustments to 2022-23			
		0.00			0.00	
2022-23 P2 Report			2023-24 P2 Estimate			
4,188.87		4,188.87	4,262.65		4,262.65	
0.00		0.00	0.00		0.00	
			4,262.65			
2022-23 Actual			2023-24 Budget			
61,003.58		61,003.58	62,224.00		62,224.00	
0.00		0.00	0.00		0.00	
0.00		0.00	0.00		0.00	
11,710,085.39		11,710,085.39	11,954,388.00		11,954,388.00	
368,258.31		368,258.31	373,485.00		373,485.00	
(20,083.10)		(20,083.10)	(21,419.00)		(21,419.00)	
1,205,389.00		1,205,389.00	1,221,151.00		1,221,151.00	

A. PRIOR YEAR DATA	
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	
ADJUSTMENTS TO PRIOR YEAR LIMIT	
3. District Lapses, Reorganizations and Other Transfers	
4. Temporary Voter Approved Increases	
5. Less: Lapses of Voter Approved Increases	
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)	
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)	
B. CURRENT YEAR GANN ADA	
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district)	
1. Total K-12 ADA (Form A, Line A6)	
2. Total Charter Schools ADA (Form A, Line C9)	
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)	
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	
1. Homeowners' Exemption (Object 8021)	
2. Timber Yield Tax (Object 8022)	
3. Other Subventions/In-Lieu Taxes (Object 8029)	
4. Secured Roll Taxes (Object 8041)	
5. Unsecured Roll Taxes (Object 8042)	
6. Prior Years' Taxes (Object 8043)	
7. Supplemental Taxes (Object 8044)	

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	37,815.00		37,815.00	(30,235.00)		(30,235.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	750,928.86		750,928.86	654,219.00		654,219.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	14,113,397.04	0.00	14,113,397.04	14,213,813.00	0.00	14,213,813.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	14,113,397.04	0.00	14,113,397.04	14,213,813.00	0.00	14,213,813.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			589,261.20			636,860.20
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	2,200,423.35		2,200,423.35	2,312,762.00		2,312,762.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	2,200,423.35	0.00	2,789,684.55	2,312,762.00	0.00	2,949,622.20
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	40,094,383.00		40,094,383.00	42,057,803.00		42,057,803.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(116,246.00)		(116,246.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	39,978,137.00	0.00	39,978,137.00	42,057,803.00	0.00	42,057,803.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	86,255,130.00		86,255,130.00	80,442,391.81		80,442,391.81

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	190,609.04		190,609.04	205,192.00		205,192.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2022-23 Actual			2023-24 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			35,289,245.46			34,826,208.21
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9176			1.0176
4. PRELIMINARY APPROPRIATIONS LIMIT						
(Lines D1 times D2 times D3)						
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)						
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)						
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)						
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)						
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])						
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)						
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)						
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)						
b. State Subventions (Line D8)						
c. Less: Excluded Appropriations (Line C23)						
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT						
(Lines D9a plus D9b minus D9c)						
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)						
SUMMARY						
11. Adjusted Appropriations Limit						

Fiscal Year 2022-23
School District Appropriations Limit Calculations

[illegible]

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,454,859.98
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 59,758,169.31

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.78%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 4,650,485.09
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 828,041.70

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	12,740.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	329,532.15
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	1,018.73
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,821,817.67
9. Carry-Forward Adjustment (Part IV, Line F)	318,207.29
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,140,024.96
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	49,591,205.22
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,332,179.05
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,449,020.71
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	12.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,763,403.48
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	633,924.01
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	9,102.50
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	167,096.22
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	40,020.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,371,716.17
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	73,681.28
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	51,896.91
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	948,389.60
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,447,176.96
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	72,878,824.10
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.99%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	8.42%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	5,821,817.67
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	129,922.73
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.73%) times Part III, Line B19); zero if negative	318,207.29
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.73%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.73%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	318,207.29
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	318,207.29

Unaudited Actuals
2022-23 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

37 68189 0000000
Form ICR
D8A7S9AWXA(2022-23)

Approved
indirect
cost rate: 7.73%

Highest
rate used
in any
program: 7.73%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	594,884.09	45,984.54	7.73%
01	3310	1,082,214.80	83,655.20	7.73%
01	3311	4,771.19	368.81	7.73%
01	3315	48,518.52	3,750.48	7.73%
01	3327	65,256.66	5,043.34	7.73%
01	3345	452.98	35.02	7.73%
01	3385	25,631.67	1,981.33	7.73%
01	4035	103,505.43	8,000.97	7.73%
01	4127	74,255.21	5,739.93	7.73%
01	4203	68,984.53	5,332.50	7.73%
01	4510	26,469.05	2,046.06	7.73%
01	5634	8,842.12	683.50	7.73%
01	6266	259,794.32	20,082.10	7.73%
01	6500	10,507,227.18	284,649.63	2.71%
01	6510	800,662.32	61,891.20	7.73%
01	6515	19,540.78	1,510.50	7.73%
01	6536	44,827.70	3,465.18	7.73%
01	6537	374,023.74	28,912.03	7.73%
01	6546	133,441.96	10,315.06	7.73%
01	6547	415,675.48	32,143.54	7.73%
01	9010	1,189,213.89	32,431.66	2.73%
12	6105	314,666.95	24,318.21	7.73%
13	5310	1,261,802.46	67,290.34	5.33%

Unaudited Actuals
2022-23 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,302,601.41		517,068.01	1,819,669.42
2. State Lottery Revenue	8560	949,817.31		477,457.12	1,427,274.43
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,252,418.72	0.00	994,525.13	3,246,943.85
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	20,560.30		2,340.00	22,900.30
2. Classified Salaries	2000-2999	7,711.07		0.00	7,711.07
3. Employee Benefits	3000-3999	5,117.55		424.58	5,542.13
4. Books and Supplies	4000-4999	208,698.91		319,593.24	528,292.15
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	49,845.32			49,845.32
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			19,095.00	19,095.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	18,352.90			18,352.90
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		310,286.05	0.00	341,452.82	651,738.87
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,942,132.67	0.00	653,072.31	2,595,204.98
D. COMMENTS:					
History/Social Science development of curriculum guide based on H/SS framework. Building guide instead of adoption (3-5 teachers per grade level input).					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Goal	Program/Activity	Direct Costs			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	Subtotal (col. 1 + 2) Column 3			
Instructional Goals 0001	Pre-Kindergarten	4,443.32	0.00	4,443.32	392.57		4,835.89
	Regular Education, K-12	40,732,112.19	11,304,763.79	52,036,875.98	4,597,532.49		56,634,408.47
	Alternative Schools	0.00	0.00	0.00	0.00		0.00
	Continuation Schools	0.00	0.00	0.00	0.00		0.00
	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
	Community Day Schools	0.00	0.00	0.00	0.00		0.00
	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
	Career Technical Education	0.00	0.00	0.00	0.00		0.00
	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
	Bilingual	188,888.92	0.00	188,888.92	16,688.61		205,577.53
	Migrant Education	0.00	0.00	0.00	0.00		0.00
	Special Education	14,668,827.84	2,005,796.31	16,674,624.15	1,473,226.92		18,147,851.07
	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals 7110	Nonagency - Educational	632,720.10	0.00	632,720.10	55,901.73		688,621.83
	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
	Community Services	0.00	0.00	0.00	0.00		0.00
	Child Care and Development Services	1,827,244.44	134,598.44	1,961,842.88	173,331.63		2,135,174.51
Other Costs ---	Food Services					283,083.11	283,083.11
	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					1,543,854.36	1,543,854.36
	Other Outgo					3,360,886.80	3,360,886.80
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) (lines CAC, line E)				319,557.47		319,557.47
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(91,608.55)		(91,608.55)
	Total General Fund and Charter Schools Funds Expenditures	58,054,236.81	13,445,158.54	71,499,395.35	6,545,022.87	5,187,824.27	83,232,242.49

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

Lakeside Union Elementary
San Diego County

Goal	Type of Program	Instruction (Functions 1000- 1999)	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 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 Pre-Kindergarten	3,769.92	0.00	0.00	653.40	0.00	0.00	0.00			0.00	0.00	4,443.32
	1110 Regular Education, K-12	37,231,795.27	0.00	343,624.59	3,156,680.33	0.00	0.00	12.00			0.00	0.00	40,732,112.19
	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	4110 Regular Education, Adult	0.00	0.00	0.00	0.00	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	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	188,888.92	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	188,888.92
	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	13,390,716.39	363,408.53	0.00	64,185.06	52,525.91	797,913.34	0.00			78.61	0.00	14,668,827.84
Other Goals	6000 ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	7110 Nonagency - Educational	605,696.14	0.00	0.00	0.00	27,023.96	0.00	0.00	0.00	0.00	0.00	0.00	632,720.10
	7150 Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00
	8500 Child Care and Development Services	0.00	0.00	0.00	0.00	63,840.96	0.00		1,763,403.48	0.00	0.00	0.00	1,827,244.44
	Total Direct Charged Costs	51,420,886.64	363,408.53	343,624.59	3,221,518.79	143,390.83	797,913.34	12.00	1,763,403.48	0.00	78.61	0.00	58,054,236.81

* Functions 7100-7199 for goals 8100 and 8500

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
	1110	Regular Education, K-12	5,735,624.62	5,198,716.20	370,422.97	11,304,763.79
	3100	Alternative Schools	0.00	0.00	0.00	0.00
	3200	Continuation Schools	0.00	0.00	0.00	0.00
	3300	Independent Study Centers	0.00	0.00	0.00	0.00
	3400	Opportunity Schools	0.00	0.00	0.00	0.00
	3550	Community Day Schools	0.00	0.00	0.00	0.00
	3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
	3800	Career Technical Education	0.00	0.00	0.00	0.00
	4110	Regular Education, Adult	0.00	0.00	0.00	0.00
	4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
	4620	Adult Correctional Education	0.00	0.00	0.00	0.00
	4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
	4760	Bilingual	0.00	0.00	0.00	0.00
	4850	Migrant Education	0.00	0.00	0.00	0.00
	5000-5999	Special Education (allocated to 5001)	1,193,791.32	585,773.51	226,231.48	2,005,796.31
	6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals						
	7110	Nonagency - Educational	0.00	0.00	0.00	0.00
	7150	Nonagency - Other	0.00	0.00	0.00	0.00
	8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	134,598.44	0.00	0.00	134,598.44	
Other Funds						
	--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
	--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
	--	Califetia (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs			7,064,014.38	5,784,489.71	596,654.45	13,445,158.54

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	633,924.01
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	21,942.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,851,966.35
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,128,898.55
5	Total Central Administration Costs in General Fund and Charter Schools Funds	6,636,631.41
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	58,054,236.81
2	Total Allocated Costs (from Form PCR, Column 2, Total)	13,445,158.54
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	71,499,395.35
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)	948,389.60
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	2,668,501.08
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,616,890.68
D.	Total Direct Charged and Allocated Costs (B3 + C5)	75,116,286.03
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	8.844%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	283,083.11				283,083.11
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			1,543,854.36		1,543,854.36
Other Outgo (Objects 1000 - 7999)				3,360,886.80	3,360,886.80
Total Other Costs	283,083.11	0.00	1,543,854.36	3,360,886.80	5,187,824.27

	Teacher Full-Time Equivalents				Classroom Units		
	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)	Pupils Transported
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	873,960.98	327,406.43	2,202,259.73	3,660,387.23	5,709,789.71	74,700.00	596,654.45
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	211.40	211.40	211.40	211.40	273.97	273.97	149.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	44.00	44.00	44.00	44.00	30.87	30.87	91.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services				9.75			
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	255.40	255.40	255.40	265.15	304.84	304.84	240.00

Unaudited Actuals
2022-23 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

37 68189 0000000
Form SIAA
D8A7S9AWXA(2022-23)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(160,559.36)	0.00	(91,608.55)				
Other Sources/Uses Detail					0.00	1,777,756.00		
Fund Reconciliation							4,491,647.55	2,140,841.65
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	825.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,837.50	60.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	187,030.22	0.00	24,318.21	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							2,107,480.62	3,618,641.24
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(117,538.21)	67,290.34	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							28,921.25	51,289.55
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
2022-23 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

37 68189 0000000
Form SIAA
D8A7S9AWXA(2022-23)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,462,514.00	584,724.55
25 CAPITAL FACILITIES FUND								
Expenditure Detail	6,944.85	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	4,087.83
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,777,756.00	0.00		
Fund Reconciliation							0.00	1,479,556.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								

Unaudited Actuals
2022-23 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

37 68189 0000000
Form SIAA
D8A7S9AWXA(2022-23)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	83,297.50	0.00	0.00	0.00				
Other Sources/Uses Detail					177,700.00	177,700.00		
Fund Reconciliation							2,602.28	215,802.38
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								

Unaudited Actuals
2022-23 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

37 68189 0000000
Form SIAA
D8A7S9AWXA(2022-23)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	278,097.57	(278,097.57)	91,608.55	(91,608.55)	1,955,456.00	1,955,456.00	8,095,003.20	8,095,003.20

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	257,094.42	0.00	0.00	424,883.72	376,297.52	4,005,499.56		5,063,775.22
2000-2999	Classified Salaries	423,342.51	0.00	0.00	134,459.74	234,094.58	1,927,652.26		2,719,549.09
3000-3999	Employee Benefits	399,234.24	0.00	0.00	261,882.96	351,942.57	3,074,902.15		4,087,961.92
4000-4999	Books and Supplies	61,950.95	0.00	0.00	11,499.16	1,812.67	127,283.30		202,546.08
5000-5999	Services and Other Operating Expenditures	101,971.90	0.00	0.00	(171.01)	284,837.32	2,208,357.32		2,594,995.53
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	1,243,594.02	0.00	0.00	832,554.57	1,248,984.66	11,343,694.59	0.00	14,668,827.84
7350	Transfers of Indirect Costs	517,721.32	0.00	0.00	0.00	0.00	0.00		517,721.32
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	517,721.32	0.00	0.00	0.00	0.00	0.00		517,721.32
	TOTAL COSTS	1,761,315.34	0.00	0.00	832,554.57	1,248,984.66	11,343,694.59	0.00	15,186,549.16
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	38,349.18		38,349.18
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	102,367.54	522,176.74		624,544.28
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	112,077.38	411,023.48		523,100.86
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,771.19		4,771.19
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	452.98	65,256.66		65,709.64
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	0.00	0.00	0.00	0.00	214,897.90	1,041,577.25	0.00	1,256,475.15
7310	Transfers of Indirect Costs	92,852.85	0.00	0.00	0.00	0.00	0.00		92,852.85
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	92,852.85	0.00	0.00	0.00	0.00	0.00		92,852.85
	TOTAL BEFORE OBJECT 8980	92,852.85	0.00	0.00	0.00	214,897.90	1,041,577.25	0.00	1,349,328.00
8980	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								1,349,328.00
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	257,094.42	0.00	0.00	424,883.72	376,297.52	3,967,150.38		5,025,426.04

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	423,342.51	0.00	0.00	134,459.74	131,727.04	1,405,475.52		2,095,004.81
3000-3999	Employee Benefits	399,234.24	0.00	0.00	261,882.96	239,865.19	2,663,878.67		3,564,861.06
4000-4999	Books and Supplies	61,950.95	0.00	0.00	11,499.16	1,812.67	122,512.11		197,774.89
5000-5999	Services and Other Operating Expenditures	101,971.90	0.00	0.00	(171.01)	284,384.34	2,143,100.66		2,529,285.89
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	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	1,243,594.02	0.00	0.00	832,554.57	1,034,086.76	10,302,117.34	0.00	13,412,352.69
7350	Transfers of Indirect Costs - Interfund	424,868.47	0.00	0.00	0.00	0.00	0.00		424,868.47
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	424,868.47	0.00	0.00	0.00	0.00	0.00	0.00	424,868.47
	TOTAL BEFORE OBJECT 8980	1,668,462.49	0.00	0.00	832,554.57	1,034,086.76	10,302,117.34	0.00	13,837,221.16
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								13,837,221.16
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	0.00		0.00
2000-2999	Classified Salaries	397,557.55	0.00	0.00	0.00	0.00	0.00		397,557.55
3000-3999	Employee Benefits	285,095.13	0.00	0.00	0.00	0.00	0.00		285,095.13
4000-4999	Books and Supplies	54,875.10	0.00	0.00	0.00	0.00	1,676.40		56,551.50
5000-5999	Services and Other Operating Expenditures	24,654.80	0.00	0.00	0.00	0.00	0.00		24,654.80
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	762,182.58	0.00	0.00	0.00	0.00	1,676.40	0.00	763,858.98
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	0.00
	TOTAL BEFORE OBJECT 8980	762,182.58	0.00	0.00	0.00	0.00	1,676.40	0.00	763,858.98
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)								6,971,462.44
	TOTAL COSTS								7,735,321.42

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

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		13,784,182.33	7,048,699.75
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)		13,784,182.33	7,048,699.75
C. Unduplicated Pupil Count			
1. Enter the unduplicated pupil count reported in 2021-22 Report SEMA, 2021-22 Expenditures by LEA (LE-CY) worksheet		967.00	
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)		967.00	

SELPA: East County (PC)

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/as/documents/subseqyrtrckwrksh.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	State and Local	Local Only
<p>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/leamoeexempwrksh.xls</p> <p>1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.</p> <p>2. A decrease in the enrollment of children with disabilities.</p> <p>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:</p> <p>a. Has left the jurisdiction of the agency;</p> <p>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</p> <p>c. No longer needs the program of special education.</p> <p>4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.</p> <p>5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).</p> <p>Provide the condition number, if any, to be used in the calculation below:</p>	# 2 - Decreased 5 students	71,273.00	71,273.00
	# 3 - 1:1 costc (5), 4 NPS	403,483.00	403,483.00
Total exempt reductions		474,756.00	474,756.00

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.

SELPA:

East County (PC)

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 1985. 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)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00	(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).

(c)

0.00

(d)

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)

(e)

0.00

(f)

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:

SECTION 3

Column A Column B Column C

SELPA: East County (PC)

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 Expenditures (LE-CY Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2021-22	Difference (A - B)
15,186,549.16		
1,349,328.00		
13,837,221.16	13,784,182.33	
	(474,756.32)	
	13,309,426.01	
	474,756.00	
	0.00	
13,837,221.16	12,834,670.01	1,002,551.15

Actual FY 2022-23	Comparison Year FY 2021-22	Difference
15,186,549.16		
1,349,328.00		
13,837,221.16	13,784,182.33	
	(474,756.32)	
	13,309,426.01	
	474,756.00	
	0.00	
13,837,221.16	12,834,670.01	
962.00	967.00	
14,383.81	13,272.67	1,111.14

Actual
Comparison Year

SELPA: East County (PC)

	FY 2022-23	FY 2021-22	Difference
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	7,735,321.42	7,048,699.75	
Add/Less: Adjustments required for MOE calculation		(474,756.32)	
Comparison year's expenditures, adjusted for MOE calculation		6,573,943.43	
Less: Exempt reduction(s) from SECTION 1		474,756.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	7,735,321.42	6,099,187.43	1,636,133.99

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 FY 2022-23	Comparison Year FY 2021-22	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	7,735,321.42	7,048,699.75	
Add/Less: Adjustments required for MOE calculation		(474,756.00)	
Comparison year's expenditures, adjusted for MOE		6,573,943.75	
Less: Exempt reduction(s) from SECTION 1		474,756.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	7,735,321.42	6,099,187.75	
b. Special education unduplicated pupil count	962.00	967.00	
c. Per capita local expenditures(B2a/ B2b)	8,040.87	6,307.33	1,733.55

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.

Samantha Orahoad	619.390.2604
Contact Name	Telephone Number
Director of Finance	sorahoad@lsusd.net
Title	Email Address

SELPA: East County (PC)

Object Code	Description	San Diego County Office of Education (PC00)	Alpine Union Elementary (PC01)	Cajon Valley Union Elementary (PC02)	Dehesa Elementary (PC03)	Grossmont Union High (PC04)	Jamul-Dulzura Union Elementary (PC05)
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						

SELPA: East County (PC)

Object Code	Description	San Diego County Office of Education (PC00)	Alpine Union Elementary (PC01)	Cajon Valley Union Elementary (PC02)	Dehesa Elementary (PC03)	Grossmont Union High (PC04)	Jamul-Dulzura Union Elementary (PC05)
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.

SELPA: East County (PC)

Object Code	Description	La Mesa-Spring Valley (PC06)	Lakeside Union Elementary (PC07)	Lemon Grove Elementary (PC08)	Mountain Empire Unified (PC09)	Santee Elementary (PC10)	Barona Indian Charter (PCA1)
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						

SELPA: East County (PC)

Object Code	Description	La Mesa-Spring Valley (PC06)	Lakeside Union Elementary (PC07)	Lemon Grove Elementary (PC08)	Mountain Empire Unified (PC09)	Santee Elementary (PC10)	Barona Indian Charter (PCA1)
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.

SELPA:

East County (PC)

Object Code	Description	Adjustments*	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	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL COSTS	0.00	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	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00
EXPENDITURES - Paid from Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00

SELPA:

East County (PC)

Object Code	Description	Adjustments*	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	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	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	250,511.20	0.00	0.00	435,446.00	537,468.00	4,497,882.00		5,721,307.20
2000-2999	Classified Salaries	484,273.00	0.00	0.00	138,155.85	232,244.52	2,150,742.02		3,005,415.39
3000-3999	Employee Benefits	529,839.09	0.00	0.00	305,793.77	497,410.03	3,981,470.15		5,314,513.04
4000-4999	Books and Supplies	65,000.00	0.00	0.00	10,150.00	1,500.00	29,452.57		106,102.57
5000-5999	Services and Other Operating Expenditures	100,450.00	0.00	0.00	7,000.00	4,735.46	1,086,130.00		1,198,315.46
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	1,430,073.29	0.00	0.00	896,545.62	1,273,358.01	11,745,676.74	0.00	15,345,653.66
7310	Transfers of Indirect Costs	1,078,546.20	0.00	0.00	0.00	0.00	0.00		1,078,546.20
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,078,546.20	0.00	0.00	0.00	0.00	0.00	0.00	1,078,546.20
	TOTAL COSTS	2,508,619.49	0.00	0.00	896,545.62	1,273,358.01	11,745,676.74	0.00	16,424,199.86
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	250,511.20	0.00	0.00	435,446.00	537,468.00	4,479,089.00		5,702,494.20
2000-2999	Classified Salaries	484,273.00	0.00	0.00	138,155.85	210,461.17	1,555,376.17		2,388,266.19
3000-3999	Employee Benefits	529,839.09	0.00	0.00	305,793.77	465,129.03	3,486,305.15		4,787,067.04
4000-4999	Books and Supplies	65,000.00	0.00	0.00	10,150.00	1,500.00	25,900.00		102,550.00
5000-5999	Services and Other Operating Expenditures	100,450.00	0.00	0.00	7,000.00	4,150.00	1,033,330.00		1,144,930.00
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	1,430,073.29	0.00	0.00	896,545.62	1,218,708.20	10,579,980.32	0.00	14,125,307.43
7310	Transfers of Indirect Costs	983,550.36	0.00	0.00	0.00	0.00	0.00		983,550.36
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	983,550.36	0.00	0.00	0.00	0.00	0.00	0.00	983,550.36
	TOTAL BEFORE OBJECT 8980	2,413,623.65	0.00	0.00	896,545.62	1,218,708.20	10,579,980.32	0.00	15,108,857.79
8980	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								15,108,857.79
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									

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	21,755.00		21,755.00
2000-2999	Classified Salaries	473,249.00	0.00	0.00	0.00	0.00	0.00		473,249.00
3000-3999	Employee Benefits	394,435.00	0.00	0.00	0.00	0.00	4,816.00		399,251.00
4000-4999	Books and Supplies	65,000.00	0.00	0.00	0.00	0.00	2,500.00		67,500.00
5000-5999	Services and Other Operating Expenditures	33,250.00	0.00	0.00	0.00	0.00	0.00		33,250.00
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	965,934.00	0.00	0.00	0.00	0.00	29,071.00	0.00	995,005.00
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	965,934.00	0.00	0.00	0.00	0.00	29,071.00	0.00	995,005.00
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)								8,077,748.04
	TOTAL COSTS								9,072,753.04

* 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)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	257,094.42	0.00	0.00	424,883.72	376,297.52	4,005,499.56	0.00		5,063,775.22
2000-2999	Classified Salaries	423,342.51	0.00	0.00	134,459.74	234,094.58	1,927,652.26	0.00		2,719,549.09
3000-3999	Employee Benefits	399,234.24	0.00	0.00	261,882.96	351,942.57	3,074,902.15	0.00		4,087,961.92
4000-4999	Books and Supplies	61,950.95	0.00	0.00	11,499.16	1,812.67	127,283.30	0.00		202,546.08
5000-5999	Services and Other Operating Expenditures	101,971.90	0.00	0.00	(171.01)	284,837.32	2,208,357.32	0.00		2,594,995.53
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	1,243,594.02	0.00	0.00	832,554.57	1,248,984.66	11,343,694.59	0.00	0.00	14,668,827.84
7310	Transfers of Indirect Costs	517,721.32	0.00	0.00	0.00	0.00	0.00	0.00		517,721.32
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	517,721.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	517,721.32
	TOTAL COSTS	1,761,315.34	0.00	0.00	832,554.57	1,248,984.66	11,343,694.59	0.00	0.00	15,186,549.16
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	38,349.18	0.00		38,349.18
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	102,367.54	522,176.74	0.00		624,544.28
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	112,077.38	411,023.48	0.00		523,100.86
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,771.19	0.00		4,771.19
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	452.98	65,256.66	0.00		65,709.64
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	0.00	0.00	0.00	0.00	214,897.90	1,041,577.25	0.00	0.00	1,256,475.15
7310	Transfers of Indirect Costs	92,852.85	0.00	0.00	0.00	0.00	0.00	0.00		92,852.85
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	92,852.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	92,852.85
	TOTAL BEFORE OBJECT 6980	92,852.85	0.00	0.00	0.00	214,897.90	1,041,577.25	0.00	0.00	1,349,328.00
8980	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									1,349,328.00

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 (Goal 5760)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	257,094.42	0.00	0.00	424,883.72	376,297.52	3,967,150.38	0.00		5,025,426.04
2000-2999	Classified Salaries	423,342.51	0.00	0.00	134,459.74	131,727.04	1,405,475.52	0.00		2,095,004.81
3000-3999	Employee Benefits	399,234.24	0.00	0.00	261,882.96	239,865.19	2,663,878.67	0.00		3,564,861.06
4000-4999	Books and Supplies	61,950.95	0.00	0.00	11,499.16	1,812.67	122,512.11	0.00		197,774.89
5000-5999	Services and Other Operating Expenditures	101,971.90	0.00	0.00	(171.01)	284,384.34	2,143,100.66	0.00		2,529,285.89
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	1,243,594.02	0.00	0.00	832,554.57	1,034,086.76	10,302,117.34	0.00	0.00	13,412,352.69
7310	Transfers of Indirect Costs	424,868.47	0.00	0.00	0.00	0.00	0.00	0.00		424,868.47
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	424,868.47	0.00	0.00	0.00	0.00	0.00	0.00		424,868.47
	TOTAL BEFORE OBJECT 8980	1,668,462.49	0.00	0.00	832,554.57	1,034,086.76	10,302,117.34	0.00	0.00	13,837,221.16
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									13,837,221.16
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	0.00	0.00		0.00
2000-2999	Classified Salaries	397,557.55	0.00	0.00	0.00	0.00	0.00	0.00		397,557.55
3000-3999	Employee Benefits	285,095.13	0.00	0.00	0.00	0.00	0.00	0.00		285,095.13
4000-4999	Books and Supplies	54,875.10	0.00	0.00	0.00	0.00	1,676.40	0.00		56,551.50
5000-5999	Services and Other Operating Expenditures	24,654.80	0.00	0.00	0.00	0.00	0.00	0.00		24,654.80
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	762,182.58	0.00	0.00	0.00	0.00	1,676.40	0.00	0.00	763,858.98
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	0.00
	TOTAL BEFORE OBJECT 8980	762,182.58	0.00	0.00	0.00	0.00	1,676.40	0.00	0.00	763,858.98

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)	Spec. Education, Nonseverely Disabled (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)									6,971,462.44
	TOTAL COSTS									7,735,321.42

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

SELPA: East County (PC)

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/subseqytrfcrkwrkshf.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/leamoeexempwrkshf.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:

#1 - 5 Teacher Terms and replaced

#3 - 3 1:1 Cost, 2 NPS

Total exempt reductions

State and Local	Local Only
115,222.78	115,222.78
280,059.82	280,059.82
395,282.60	395,282.60

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.

SELPA:

East County (PC)

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 [PL 108-446].

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Increase in funding (if difference is positive e)

Maximum available for MOE reduction (50% of increase in funding)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

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).

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: East County (PC)

SECTION 3

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.

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
16,424,199.86		
1,315,342.07		
15,108,857.79	13,818,443.56	
	(395,282.60)	
	13,423,160.96	
	395,282.60	
	0.00	
15,108,857.79	13,027,878.36	2,080,979.43

Budgeted Amounts FY 2023-24	Comparison Year FY 2022-23	Difference
16,424,199.86		
1,315,342.07		
15,108,857.79	13,818,443.56	
	(395,282.60)	
	13,423,160.96	
	395,282.60	
	0.00	
15,108,857.79	13,027,878.36	
962.00	962.00	
15,705.67	13,542.49	2,163.18

SELPA: East County (PC)

B. LOCAL EXPENDITURES ONLY 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 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.

Budget FY 2023-24	Comparison Year FY 2022-23	Difference
9,072,753.04	7,728,272.07	
	(395,282.60)	
	7,332,989.47	
	395,282.60	
	0.00	
9,072,753.04	6,937,706.87	2,135,046.17

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. 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.

Budget FY 2023-24	Comparison Year FY 2022-23	Difference
9,072,753.04	7,728,272.07	
	(395,282.60)	
	7,332,989.47	
	395,282.60	
	0.00	
9,072,753.04	6,937,706.87	
962.00	962.00	
9,431.14	7,211.75	2,219.38

Samantha Orahoad

Contact Name

Director of Finance

Title

619.390.2604

Telephone Number

sorahoad@susd.net

Email Address

SELPA: East County (PC)

Object Code	Description	San Diego County Office of Education (PC00)	Alpine Union Elementary (PC01)	Cajon Valley Union Elementary (PC02)	Dehesa Elementary (PC03)	Grossmont Union High (PC04)	Jamul-Dulzura Union Elementary (PC05)
TOTAL BUDGET - 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						
	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 COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - 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						
	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						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: East County (PC)

Object Code	Description	San Diego County Office of Education (PC00)	Alpine Union Elementary (PC01)	Cajon Valley Union Elementary (PC02)	Dehesa Elementary (PC03)	Grossmont Union High (PC04)	Jamul-Dulzura Union Elementary (PC05)
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						
	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 BUDGET - 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: East County (PC)

Object Code	Description	La Mesa-Spring Valley (PC06)	Lakeside Union Elementary (PC07)	Lemon Grove Elementary (PC08)	Mountain Empire Unified (PC09)	Santee Elementary (PC10)	Barona Indian Charter (PCA1)
TOTAL BUDGET - 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						
	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 COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - 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						
	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						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: East County (PC)

Object Code	Description	La Mesa-Spring Valley (PC06)	Lakeside Union Elementary (PC07)	Lemon Grove Elementary (PC08)	Mountain Empire Unified (PC09)	Santee Elementary (PC10)	Barona Indian Charter (PCA1)
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						
	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 BUDGET - 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
UNDUPPLICATED PUPIL COUNT							

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

SELPA:

East County (PC)

Object Code	Description	Adjustments*	Total
TOTAL BUDGET - 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	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
BUDGET - 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	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00
BUDGET - Local Sources			
1000-1999	Certificated Salaries		0.00

SELPA:

East County (PC)

Object Code	Description	Adjustments*	Total
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	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			
			0.00

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

EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT

IDEA Regulations 34 Code of Federal Regulations § 300.204

Local Education Agency (LEA) Name		Special Education Local Plan Area (SELPA)
Lakeside Union School District		East County SELPA
Name of Person Completing Report		Telephone & Fax Numbers
Samantha Orahod		619.390.2604
Maintenance of Effort (MOE) Shortfall from LEA MOE Calculation (LMC-A or LMC-B) Worksheet	\$0.00	FY 2022/2023
<i>The LEA may reduce the level of expenditures below the level of the preceding fiscal year if the reduction is attributable to any of the following reasons. Provide specific details and dollar amounts. If the total justifications equal/exceed the MOE shortfall, fiscal effort has been maintained for the reporting year.</i>		
1. The voluntary departure, by retirement or otherwise, or departure for just cause, of certificated and/or classified special education or related services personnel (does not include contract non-renewal or staff lay-off due to budget shortfall).		\$0.00
ENTER INFORMATION on the <i>detail reduction 1</i> tab; totals will carry forward to this section		
2. A decrease in enrollment of children with disabilities.		\$71,272.92
ENTER INFORMATION on the <i>detail reduction 2</i> tab; totals will carry forward to this section		
3. The termination of the obligation to provide a program of special education to a particular child with a disability that is an exceptionally costly program because:		\$403,483.40
A. <i>Child has left the jurisdiction of the agency; OR</i> B. <i>Child has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has</i> C. <i>No longer needs the program of special education</i>		
ENTER INFORMATION on the <i>detail reduction 3</i> tab; totals will carry forward to this section		
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities (must have per unit cost of \$5,000 or more).		\$0.00
ENTER INFORMATION on the <i>detail reduction 4</i> tab; totals will carry forward to this section		
TOTAL ALLOWABLE EXEMPTIONS TO MOE		\$474,756.32
(must equal amount of total exemption reductions entered in Section 1 of the LMC-A or LMC-B)		
CDE Use Only		
California Department of Education, Special Education Division, April 23, 2015		

Local Education Agency (LEA) Name Lakeside Union School District	Special Education Local Plan Area (SELPA) East County SELPA
EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT	
2. A decrease in enrollment of children with disabilities.	
A. Current Year Special Ed. Unduplicated Pupil Count (SEMA or SEMB, Section 3, Line A4, Column A)	962
B. Prior Year Special Ed. Unduplicated Pupil Count (SEMA or SEMB, Section 3, Line A4, Column B)	967
C. Difference (only applicable if negative)	(5)
D. Fractional decline (Line 2C (expressed as positive) divided by Line 2B)	0.51706%
E. Prior Year Expenditures from State and Local Sources (SEMA or SEMB, Section 3, Line A3, Column B)	\$13,784,182.33
F. Allowable decline in expenditures related to decline in pupil count (Line D x Line E)	\$71,272.92
2. Decrease in Enrollment	\$71,272.92
California Department of Education, Special Education Division, April 23, 2015	

Local Education Agency (LEA) Name Lakeside Union School District	Special Education Local Plan Area (SELPA) East County SELPA	
EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT		
3. The termination of the obligation to provide a program of special education to a particular child with a disability that is an exceptionally costly program because:		
A. <i>Child has left the jurisdiction of the agency; OR</i> B. <i>Child has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; OR</i> C. <i>No longer needs the program of special education</i>		
Student Name	Reason (indicate A, B, or C)	Total
1. Alexander Aceves-Gonzalez	Aged Out	\$6,525.12
2. Simon Le Vine	Aged Out	\$50,366.20
3. Ema Tudor	Aged Out	\$45,765.75
4. Jayden Noel	Moved out of State	\$37,199.31
5. Austin Herms	Moved out of State	\$47,679.02
6. Joaquin Lopez	Aged Out	\$59,626.00
7. Steven Gonzalez	Aged Out	\$48,069.00
8. Raven Flood	Aged Out	\$69,000.00
9. Elienor Lemke	Aged Out	\$39,253.00
10.		\$0.00
11.		\$0.00
12.		\$0.00
13.		\$0.00
14.		\$0.00
15.		\$0.00
16.		\$0.00
17.		\$0.00
18.		\$0.00
19.		\$0.00
20.		\$0.00
21.		\$0.00
22.		\$0.00
23.		\$0.00
24.		\$0.00
25.		\$0.00
26.		\$0.00
27.		\$0.00
28.		\$0.00
29.		\$0.00
30.		\$0.00
3. Total of Termination of Obligation		\$403,483.40
California Department of Education, Special Education Division, April 23, 2015		

EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT

IDEA Regulations 34 Code of Federal Regulations § 300.204

Local Education Agency (LEA) Name		Special Education Local Plan Area (SELPA)
Lakeside Union School District		East County SELPA
Name of Person Completing Report		Telephone & Fax Numbers
Samantha Orahoad		619.390.2604
Maintenance of Effort (MOE) Shortfall from LEA MOE Calculation (LMC-A or LMC-B) Worksheet	\$0.00	FY 2023/24
<i>The LEA may reduce the level of expenditures below the level of the preceding fiscal year if the reduction is attributable to any of the following reasons. Provide specific details and dollar amounts. If the total justifications equal/exceed the MOE shortfall, fiscal effort has been maintained for the reporting year.</i>		
1. The voluntary departure, by retirement or otherwise, or departure for just cause, of certificated and/or classified special education or related services personnel (does not include contract non-renewal or staff lay-off due to budget shortfall).		\$115,222.78
ENTER INFORMATION on the <i>detail reduction 1</i> tab; totals will carry forward to this section		
2. A decrease in enrollment of children with disabilities.		\$0.00
ENTER INFORMATION on the <i>detail reduction 2</i> tab; totals will carry forward to this section		
3. The termination of the obligation to provide a program of special education to a particular child with a disability that is an exceptionally costly program because: A. <i>Child has left the jurisdiction of the agency; OR</i> B. <i>Child has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has</i> C. <i>No longer needs the program of special education</i>		\$280,059.82
ENTER INFORMATION on the <i>detail reduction 3</i> tab; totals will carry forward to this section		
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities (must have per unit cost of \$5,000 or more).		\$0.00
ENTER INFORMATION on the <i>detail reduction 4</i> tab; totals will carry forward to this section		
TOTAL ALLOWABLE EXEMPTIONS TO MOE		\$395,282.60
(must equal amount of total exemption reductions entered in Section 1 of the LMC-A or LMC-B)		
CDE Use Only		
California Department of Education, Special Education Division, April 23, 2015		

Local Education Agency (LEA) Name Lakeside Union School District	Special Education Local Plan Area (SELPA) East County SELPA
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EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT

1. The voluntary departure, by retirement or otherwise, or departure for just cause, of certificated and/or classified special education or related services personnel (does not include contract non-renewal or staff lay-off due to budget shortfall).

DEPARTING

No.	Position Title	Employee Name	Reason for Leaving	Salary	Benefits	Total
1.	AE515, 30013615, RSP Teacher	Rice, Tiffany	Voluntary Departure	\$89,281.14	\$30,600.16	\$119,881.30
2.	AC943, 10193005 RSP Teacher	Mitzel, Linda	Retirement	\$106,610.97	\$34,514.65	\$141,125.62
3.	AC668, 10193879, RVCS Psychologist	Craddock, Susan	Retirement	\$120,073.60	\$29,117.49	\$149,191.09
4.	AC578, 30000467, SLP	Beaver, Michelle	Voluntary Departure	\$85,958.38	\$38,032.06	\$123,990.44
5.	AF147, 30020783, Program Specialist	Davis, Sarah	Voluntary Departure	\$125,254.61	\$58,604.41	\$183,859.02
6.						\$0.00
7.						\$0.00
8.						\$0.00
9.						\$0.00
10.						\$0.00
11.						\$0.00
12.						\$0.00
13.						\$0.00
14.						\$0.00
15.						\$0.00
16.						\$0.00
17.						\$0.00
18.						\$0.00
19.						\$0.00
20.						\$0.00
21.						\$0.00
22.						\$0.00
23.						\$0.00
24.						\$0.00
25.						\$0.00
26.						\$0.00
27.						\$0.00
28.						\$0.00
29.						\$0.00
30.						\$0.00
Departing Total				\$527,178.70	\$190,868.77	\$718,047.47

REPLACED BY

No.	Position Title	Employee Name	Salary	Benefits	Total
1.	AE515, 30013615, RSP Teacher	*VACANT*	\$70,660.00	\$37,310.00	\$107,970.00
2.	AC943, 10193005 RSP Teacher	*VACANT*	\$70,660.00	\$37,310.00	\$107,970.00
3.	AC668, 10193879, RVCS Psychologist	Collins, Amanda	\$64,156.45	\$15,744.24	\$79,900.69
4.	AC578, 30000467, SLP	3 Chords - Courtney Walket	\$161,920.00		\$161,920.00
5.	AF147, 30020783, Program Specialist	*VACANT*	\$101,030.00	\$44,034.00	\$145,064.00
6.					\$0.00
7.					\$0.00
8.					\$0.00
9.					\$0.00
10.					\$0.00
11.					\$0.00
12.					\$0.00
13.					\$0.00
14.					\$0.00
15.					\$0.00
16.					\$0.00
17.					\$0.00
18.					\$0.00
19.					\$0.00
20.					\$0.00
21.					\$0.00
22.					\$0.00
23.					\$0.00
24.					\$0.00
25.					\$0.00
26.					\$0.00
27.					\$0.00
28.					\$0.00
29.					\$0.00
30.					\$0.00
Replacement Total			\$468,426.45	\$134,398.24	\$602,824.69
1. Departure Net Difference			\$58,752.25	\$56,470.53	\$115,222.78

Local Education Agency (LEA) Name
Lakeside Union School District

Special Education Local Plan Area (SELPA)
East County SELPA

EXEMPT REDUCTIONS TO MAINTENANCE OF EFFORT

3. The termination of the obligation to provide a program of special education to a particular child with a disability that is an exceptionally costly program because:

- A. *Child has left the jurisdiction of the agency; OR*
- B. *Child 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*

Student Name	Reason (indicate A, B, or C)	Total
1. Gavin Balsley	District Transfer	\$63,233.04
2. Landon Sloan	Aged Out	\$49,424.90
3. Yulie Terriquez	Aged Out	\$51,338.26
4. Dalton Linder	Aged Out	\$50,952.08
5. Paul Gattrell	Aged Out	\$65,111.54
6.		\$0.00
7.		\$0.00
8.		\$0.00
9.		\$0.00
10.		\$0.00
11.		\$0.00
12.		\$0.00
13.		\$0.00
14.		\$0.00
15.		\$0.00
16.		\$0.00
17.		\$0.00
18.		\$0.00
19.		\$0.00
20.		\$0.00
21.		\$0.00
22.		\$0.00
23.		\$0.00
24.		\$0.00
25.		\$0.00
26.		\$0.00
27.		\$0.00
28.		\$0.00
29.		\$0.00
30.		\$0.00

3. Total of Termination of Obligation \$280,059.82

California Department of Education, Special Education Division, April 23, 2015

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: 9/14/23

Agenda Item:

Approval of Minutes

Background (Describe purpose/rationale of the agenda item):

It is recommended that the Board of Trustees approve the attached minutes with any necessary modifications:

Regular Board Meeting of August 10, 2023
Special Board Meeting of August 10, 2023

Fiscal Impact (Cost):

N/A

Funding Source:

N/A

Recommended Action:

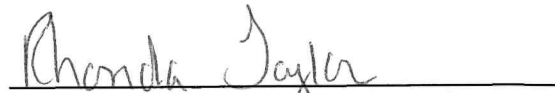
- | | |
|--|---|
| <input type="checkbox"/> Informational | <input type="checkbox"/> Denial |
| <input type="checkbox"/> Discussion | <input type="checkbox"/> Ratification |
| <input type="checkbox"/> Approval | <input type="checkbox"/> Explanation: Click here to enter text. |
| <input checked="" type="checkbox"/> Adoption | |

Originating Department/School: Superintendent's Office

Submitted/Recommended By:

Approved for Submission to the Governing Board:


Lisa DeRosier, Executive Assistant


Dr. Rhonda Taylor, Superintendent

Administration:

RHONDA L. TAYLOR, Ed.D.
Superintendent
NATALIE WINSPEAR, Ed.D.
Assistant Superintendent
LISA DAVIS
Assistant Superintendent



Board of Trustees:

JIM BENNETT
AUTUMN ELLENSON
ANDREW HAYES
LARA HOEFER MOIR
RON KASPER

Minutes of the Special Meeting of the Board of Trustees

August 10, 2023
District Administration Center

- | | |
|---|---------------|
| A. The special meeting of the Lakeside Union School District Board of Trustees was called to order at 12:00 p.m. by Andrew Hayes, President, with the following members present: Lara Hoefer Moir, Vice President; Jim Bennett, Clerk; and Autumn Ellenson, Member. Also in attendance were Dr. Rhonda Taylor, Superintendent; Dr. Natalie Winspear, Assistant Superintendent; Lisa Davis, Assistant Superintendent; and Dr. Christine Sinatra, Executive Director of Human Resources. Member Ron Kasper arrived at 1:40 p.m. | Call to Order |
| B. There were no requests to speak to the Board. | Comments |
| C. The Governing Board met to discuss board development; review board protocols, policies and procedures. | Discussion |
| D. President Hayes asked if there was any further business to come before the board. There being none, the president declared the special board meeting adjourned at 3:47 p.m. | Adjournment |

Rhonda L. Taylor, Ed.D.
Secretary to the Board

Jim Bennett
Clerk of the Board

Administration:

RHONDA L. TAYLOR, Ed.D.
Superintendent
NATALIE WINSPEAR, Ed.D.
Assistant Superintendent
LISA DAVIS
Assistant Superintendent



Board of Trustees:

JIM BENNETT
AUTUMN ELLENSON
ANDREW HAYES
LARA HOEFER MOIR
RON KASPER

Minutes of the Regular Meeting of the Board of Trustees

August 10, 2023
District Administration Center

- A. The regular meeting of the Lakeside Union School District Board of Trustees was called to order at 4:30 p.m. by Andrew Hayes, President with the following members present: Lara Hoefer Moir, Vice President; Jim Bennett, Clerk; Autumn Ellenson, Member; and Ron Kasper, Member. Also in attendance were Dr. Rhonda Taylor, Superintendent; and Lisa Davis, Assistant Superintendent. Assistant Superintendent Dr. Natalie Winspear was absent. Lisa DeRosier was present to record the minutes.

Call to Order

- B. President Hayes welcomed visitors and led the pledge of allegiance. Following the pledge, principal Dr. Kelly Gilbert shared highlights from the Summer Academy. She was humbled and honored to be the principal, and was blown away by how much the kids accomplished in the 5-week period. Almost every student grew by an average of 20-30 Lexile points. She thanked the staff and students. They covered the 6 pillars of the student profile; academics; winn time; counseling impact; healthy bodies; data summit results; and so much more.

Welcome
Flag Salute
Summer
Academy
highlights

- C. Clerk Bennett thanked Dr. Gilbert for her work on the Summer Academy. He hopes everyone had a great summer and commented that great things are happening this year.

Trustee Reports
and Comments

Member Ellenson also thanked Dr. Gilbert for her report on the Summer Academy. She attended the Summer Explorations at Tierra del Sol Middle School. She is looking forward to the district's launch on Thursday.

Member Kasper thanked Dr. Gilbert for her enthusiasm. He welcomed everyone back 11 days before school resumes. He hopes this year is the most successful year since the pandemic. He will see everyone on the school sites where special things are happening.

Vice President Hoefer Moir attended the parent orientation at Tierra del Sol Middle School. It was well-attended and had good information. She also attended the summer academy data summit. She is excited to see how we can take some of the things they love and put them in the day-to-day systems. Ms. Hoefer Moir also attended the Kiwanis Chuckwagon Barbeque and the Chamber of Commerce night.

President Hayes attended the data summit; Kiwanis Chuckwagon and the Chamber of Commerce night. He thanked the board for their time today at the study session and welcomed staff back. He spoke about the sex offenders in the area and is working with local people to continue that effort.

- D. There was 1 request to speak to the Board: Mark Anthony Hall from Manhood ABC.

Public
Comments

- E. It was moved by Vice President Hoefer Moir and seconded by Member Ellenson to designate all Items of Business to the consent agenda with the exception of Items 4.7 (letter Q) and 4.10. The motion carried unanimously to designate Items of Business 2.1, 2.2, 2.3, 3.1, 4.1, 4.2, 4.3, 4.4, 4.5, 4.6, 4.8, 4.9, 5.1, 6.1, 6.2, 6.3, 6.4 and 6.5 to the consent agenda.

Consent Agenda

E. ITEMS OF BUSINESS (CONTINUED)

1.1 It was moved by Member Ellenson and seconded by Member Kasper to adopt the following items of business:

Items of
Business

1.2 There was no discussion on items.

Discussion

SUPERINTENDENT

2.1 A motion to adopt the board meeting minutes of the regular board meeting of July 13, 2023.

Adopt Minutes

2.2 A motion to approve the revised 2023 Board Meeting Calendar reflecting Thursday, September 14, 2023 as the board meeting date.

Revised Board
Calendar

2.3 There were no requests for nominations for CSBA Directors-at-Large for African American, American Indian and County.

No CSBA
Nominations

HUMAN RESOURCES

3.1 A motion to approve/ratify Personnel Assignment Order 2024-02.

Approve PAO

BUSINESS SERVICES

4.1 A motion to approve the following monthly business reports: A) Commercial Warrants; B) Purchase Orders and Change Orders; and C) Purchase Card Expenditures.

Approve Bus
Reports

4.2 A motion to award a bid to Royal Charter Lines for student transportation in the 2023-2024 school year. Education Code §38902 requires public school districts to go out to bid when transportation costs exceed \$10,000 in a fiscal year.

Award Bid to
Royal Charter
Lines

4.3 A motion to approve the purchase of 222 Chromebooks and Chromebook management licenses through Trafera at a cost of \$101,485.74.

Approve
Chromebooks

4.4 A motion to approve the purchase of a 2018 Ford Transit Passenger Wagon to be used for student transportation at a cost of \$66,898.99.

Approve Vehicle
Purchase

4.5 A motion to approve the purchase of two (2) 2023 Ford Escape vehicles for the Technology Department, which will be used to transport employees and technology equipment throughout the district at a cost of \$67,606.10 for two (2) vehicles.

Approve Vehicle
Purchases

4.6 A motion to approve the Fourth Amendment to Master Agreement for Architectural Services with AlphaStudio Design Group to add to scope of work at a cost of \$234,700 including an allowance for changes of \$14,500.

Approve Agrmnt
with AlphaStudio
Design Group

4.8 A motion to approve the following out-of-town field trips for Lakeside Middle School: A) Band: Knott's Berry Farm for competition (December); B) Show Choir: Burbank Blast (March), Disneyland/Knott's Berry Farm performances (Spring), Disneyland parade (December 10), performances (April); C) ASB: Anaheim (June); FFA: Leadership Conference (October), Regional Contest (November), Field Day (December), Field Days (January), Field Day, and Vet Science Contest (February), Field Days (March), Speaking Finals and Fresno Field Day (April); and Finals (May).

Approve LMS
Out-of-Town
Field Trips

E. BUSINESS SERVICES (CONTINUED)

- 4.9 A motion to approve the following fundraisers for Lakeside Middle School: A) Band: voluntary donation drive; band t-shirt sales; catalog sales of frozen food products; B) Show Choir: voluntary donation drive; ticket sales; chorus/dance spirit wear; awards dinner; dessert concerts; voluntary admission to concerts; opportunity baskets at events; October dance-a-thon; rummage sale; snack bar for LNLL; C) PE Department: PE clothes; water sales; D) Drama Department: voluntary ticket sales to performances; E) Art Department: voluntary donation drive; F) ASB: H2O Go; school dances; sales of holiday grams; water sales at promotion; talent show; and G) FFA: banquet; voluntary donation drive; teacher luncheons; restaurant dine nights; popcorn/cookie dough fundraiser; T-shirt sales; flamingo flocking; pancake breakfast; plant sale; Valentine's Day arrangements; barn dance; and summer palooza.

Approve Fund
Raisers for LMS

EDUCATION SERVICES

- 5.1 A motion to approve Imagine Learning for onsite days of professional learning for an ELA curriculum pilot for both middle schools at a cost of \$22,295.78.

Approve Imagine
Learning

BOARD POLICIES, REGULATIONS, BYLAWS AND/OR EXHIBITS

- 6.1 A motion to adopt Board Policy 3540: Transportation.
- 6.2 A motion to adopt Board Policy 4216: Probationary/Permanent Status.
- 6.3 A motion to adopt Board Policy 5113: Absences and Excuses.
- 6.4 A motion to adopt Board Policy and Administrative Regulation 6164.4: Identification and Evaluation of Individuals for Special Education.
- 6.5 A motion to adopt Board Policy 6177: Summer Learning Programs.

Adopt BP 3540

Adopt BP 4216

Adopt BP 5113

Adopt BP/AR
6164.4

Adopt BP 6177

Motion carried unanimously 5:0 (Ayes: Bennett, Ellenson, Hayes, Hoefer Moir, Kasper).

- 4.7 It was moved by Vice President Hoefer Moir and seconded by Clerk Bennett to approve the following annual contracts for the 2023-2024 school year with the exception of letter Q: A) Left Coast Scales, LLC (Spec Ed); B) A & S Flooring (Maint); C) CSBA Policy Plus (Supt); D) CSBA Membership (Supt); E) Optimizon (Bus Services); F) Journal Publications (Dream); G) Azuma Tech Systems (Maint); H) Aseltine School (Spec Ed); I) Vista Hill Assistance Center (Spec Ed); J) TIEE – Mission Valley Academy (Spec Ed); K) TIEE – Children's Workshop; L) Soliant Health, LLC (Spec Ed); M) Atkinson, Andelson, Loya, Ruud & Romo (Supt/HR); N) HHSA (Pupil Services); O) American Fidelity Administrative Services (Bus Services); P) Anton's Services, Inc. (Maint); ~~Q) San Diego Superintendent of Schools (Ed Services);~~ and R) ESGI (Ed Services). Motion carried unanimously 5:0 (Ayes: Bennett, Ellenson, Hayes, Hoefer Moir, Kasper).

Approve Annual
Contracts with
the Exception of
Letter Q

- 4.10 It was moved by Member Ellenson and seconded by Member Kasper to approve the following gifts to the District: A) 200 backpacks from SchoolsFirst Federal Credit Union to students in need; B) \$2,322.99 from LMS PTSA to the drama, chorus and dance programs; and C) \$1,006 from Lara Hoefer Moir to the LMS 8th grade class.

Accept Gifts to
the District

E. ITEMS OF BUSINESS (CONTINUED)

4.10	<u>CONTINUED</u> : President Hayes thanked everyone for their generous donations, especially Vice President Hoefer Moir. Member Ellenson commented about the great donations and giving back to the community. Motion carried unanimously 5:0 (Ayes: Bennett, Ellenson, Hayes, Hoefer Moir, Kasper).	Accept Gifts to the District
F.	1. First reading of Administrative Regulation 3516.2: Bomb Threats. The Board will adopt at the next regular meeting.	AR 3516.2
	2. First reading of Administrative Regulation 4217.3: Layoff/Rehire. The Board will adopt at the next regular meeting.	AR 4217.3
	3. First reading of Board Policy and Administrative Regulation 6164.6: Identification and Education Under Section 504. The Board will adopt at the next regular meeting.	BP/AR 6164.6
	4. First reading of Board Policy, Administrative Regulation and Exhibit 6175: Education for Homeless Children. The Board will adopt at the next regular meeting.	BP/AR/E 6175
	5. First reading of Board Bylaw 9270: Conflict of Interest. The Board will adopt at the next regular meeting.	BB 9270
G.	1A. Kerry Strong, LTA President, was not in attendance.	LTA President
	1B. David Myers, CSEA President, was not in attendance.	CSEA President
	2A. Lisa Davis, Assistant Superintendent, thanked the board for approving the new vehicles that were purchased. She and her team are working on tracking enrollment as soon as school starts.	Assistant Superintendent Lisa Davis
	2B. Dr. Natalie Winspear, Assistant Superintendent, was pleased to announce that they filled the 60% intervention TOSA position with a former employee, Heather Griffiths. They are building the program to serve our students. The department has a lot of heavy lifting to do. She commented that the Summer Academy and ESY programs were amazing. Dr. Gilbert always manages to add something new and exciting to the program. We are set and ready for the welcome back on the 17 th . There will be additional PD for classified employees as the SpEd aides have been invited to return early for ½ day of PD and ½ day to work in the classroom with the teacher.	Assistant Superintendent Dr. Natalie Winspear
	2C. Dr. Rhonda Taylor, Superintendent, thanked the board for a great study session. She loved how thoughtful everyone was, asking relevant questions. She commented that we are ready for our kick off. The presenter is from the Energy Bus, which is a book we read together with the management team. She congratulated Vice President Hoefer Moir on being selected as the elected official of the year. Dr. Taylor is excited to start the year and thanked her team for the hard work they put in. They are providing PD that is relevant and timely.	Superintendent Dr. Rhonda Taylor
H.	At 5:04 p.m. the Governing Board moved to closed session to discuss Conference with Labor Negotiator, Lisa Davis, regarding the California School Employees Association and its Chapter 240, pursuant to Government Code §54957.6; Public Employee Discipline/Dismissal/Release, pursuant to Government Code §54957; and Public Employee Evaluation, Superintendent, pursuant to Government Code §54957.	Moved to Closed Session
I.	At 6:00 p.m., the Board reconvened to open session to report no action taken in closed session.	Closed Session Report
J.	President Hayes asked if there was any further business to come before the board. There being none, the president declared the regular board meeting adjourned at 6:01 p.m.	Adjournment

Lakeside Union School District
Board of Trustees Regular Meeting
August 10, 2023

Jim Bennett
Clerk of the Board

Rhonda L. Taylor, Ed.D.
Secretary to the Board

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: 9/14/23

Agenda Item:

2023-2024 Board Goals

Background (Describe purpose/rationale of the agenda item):

The Board of Trustees reviewed the board goals at their retreat on August 10, 2023 and agreed to keep them the same as last year.

Fiscal Impact (Cost):

N/A

Funding Source:

N/A

Recommended Action:

☐ Informational

☐ Denial

☐ Discussion

☐ Ratification

☐ Approval

☐ Explanation: [Click here to enter text.](#)

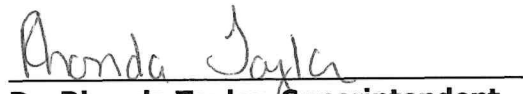
☒ Adoption

Originating Department/School: Superintendent's Office

Submitted/Recommended By:

Approved for Submission to the Governing Board:


Lisa DeRosier, Executive Assistant


Dr. Rhonda Taylor, Superintendent

Administration:

RHONDA L. TAYLOR, Ed.D.
Superintendent
NATALIE WINSPEAR, Ed.D.
Assistant Superintendent
LISA DAVIS
Assistant Superintendent



Board of Trustees:

JIM BENNETT
AUTUMN ELLENSON
ANDREW HAYES
LARA HOEFER-MOIR
RON KASPER

BOARD OF TRUSTEES GOALS 2023-2024

The Lakeside Union School District Board of Trustees affirms its continuing commitments to academic excellence, a rich and varied curriculum, the use of data to evaluate outcomes, and focus on best practices for teaching and learning. The Board has adopted Core Values that describe in detail the principles by which it governs.

Accordingly, the Board of Trustees renews its commitment to innovation and initiative to meet the individual needs of each student and attain its vision of “Igniting Passion in Today’s Students for Tomorrow’s Opportunities.” The Board honors the LCAP process and pledges the support and focus of district resources to the following goals:

Academic Achievement: All students will make academic growth in order to reach mastery of grade level standards, individual goals, and development of the LUSD Student Profile competencies. Schools will set annual goals to improve student outcomes and close achievement gaps.

The Board continues to support LUSD signature programs that build Student Profile competencies:

- Arts and Sciences: Provide opportunities and access for students to excel in the arts and sciences before, during, and after school.
- Digital Literacy: Integrate meaningful technology and digital citizenship into instruction to empower students to excel in a technology-driven world.
- Multilingualism: Support and maintain multilingual opportunities in our schools.

Social-Emotional Wellbeing: Students will receive support that enables them to thrive socially and emotionally, including the celebration of the diversity within our community and affirmation of the importance of our common humanity. Schools will set annual goals to improve the social-emotional wellbeing of students.

Innovation and Engagement: The district and school sites will pursue purposeful and innovative instructional models to foster high levels of student engagement and ensure that all students are academically challenged.

*Reviewed by the Board of Trustees on August 10, 2023
Adopted on September 14, 2023*

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: 9/14/23

Agenda Item:

Revised School and Employee Calendars

Background (Describe purpose/rationale of the agenda item):

Adoption of a revised 2023-2024 school and employee calendar. This reflects a minor change to the last report card date from June 12 to June 14, 2023 ~~per LTA request~~.

Fiscal Impact (Cost):

N/A

Funding Source:

N/A

Addresses Emphasis Goal(s):

☐ **#1:** Academic Achievement ☐ **#2:** Social Emotional ☐ **#3:** Physical Environments

Recommended Action:

☐ **Informational** ☐ **Denial**
☐ **Discussion** ☐ **Ratification**
☐ **Approval** ☐ **Explanation:** Click here to enter text.
☒ **Adoption**

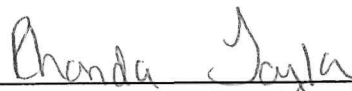
Originating Department/School: Superintendent's Office

Submitted/Recommended By:

Approved for Submission to the Governing Board:



Lisa DeRosier, Executive Assistant



Dr. Rhonda Taylor, Superintendent

LAKE SIDE UNION SCHOOL DISTRICT

2023-2024 Calendar

S	M	T	W	T	F	S
JULY 2023						
						1
2	3	4	5	6	7	8
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16	17	18	19	20	21	22
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OCTOBER 2023						
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JANUARY 2024						
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APRIL 2024						
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AUGUST 2023						
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NOVEMBER 2023						
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FEBRUARY 2024						
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MAY 2024						
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SEPTEMBER 2023						
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DECEMBER 2023						
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31						

S	M	T	W	T	F	S
MARCH 2024						
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31						

S	M	T	W	T	F	S
JUNE 2024						
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SPECIAL DAYS

- Non-Student Day
- First Day of School** August 21
- Last Day of School** June 12
- 100th Day February 2

GRADING PERIODS

- Trimester Grading Periods
- 1st (58 Days) November 10, 2023
- 2nd (60 Days) March 1, 2024
- 3rd (62 Days) June 12, 2024

REPORT CARDS

- Trimester 1 December 1, 2023
- Trimester 2 March 15, 2024
- Trimester 3 June 14, 2024

PARENT CONFERENCES

- Parent Conferences for Elementary and Middle Schools
- October 2-6, 2023

- At-Promise Parent Conferences for Elementary Only
- March 14-15, 2024

LAKE SIDE UNION SCHOOL DISTRICT

Month 1	August 21 – September 15, 2023	19 days
Month 2	September 18 – October 13, 2023	20 days
Month 3	October 16 – November 10, 2023	19 days
Month 4	November 13 – December 8, 2023	15 days
Month 5	December 11, 2023 – January 5, 2024	9 days
Month 6	January 8 – February 2, 2024	18 days
Month 7	February 5 – March 1, 2024	18 days
Month 8	March 4 – March 29, 2024	15 days
Month 9	April 1 – April 26, 2024	15 days
Month 10	April 29 – May 24, 2024	20 days
Month 11	May 27 – June 12, 2024	12 days

2023

July 4	Tuesday	Fourth of July (Legal Holiday)
August 1	Tuesday	Middle School Principals Return
July 31	Monday	11-Month Employees Return
August 3	Thursday	Site Administrators Return
August 7	Monday	10-Month Clerical Employees Return
August 16	Wednesday	Teacher Workday
August 17*	Thursday	Professional Development
August 18	Friday	Teacher Workday
August 21	Monday	Classes Begin
September 4	Monday	Labor Day (Legal Holiday)
September 22	Friday	School Site Goal Setting and Planning Day (Minimum Day)
October 2-6	Monday-Friday	Elem & Middle School Parent Conferences (Minimum Day)
November 10	Friday	Veterans Day (Legal Holiday)
November 20-24	Monday-Friday	Thanksgiving Holidays (Student and Legal Holidays)
Dec 22-Jan 5	Friday-Friday	Winter Recess
December 22	Friday	Local Holiday
December 25	Monday	Christmas Day (Legal Holiday)
December 26	Tuesday	Local Holiday **

2024

January 1	Monday	New Year's Day (Legal Holiday)
January 2	Tuesday	Local Holiday
January 15	Monday	Martin Luther King, Jr. Day (Legal Holiday)
January 26*	Friday	Professional Development Day (Student Holiday)
February 12	Monday	Lincoln's Day (Legal Holiday)
February 19	Monday	Washington's Day (Legal Holiday)
March 14-15	Thursday-Friday	At- Promise Elementary Parent Conferences (Minimum Day)
March 25-April 5	Monday-Friday	Spring Recess
March 29	Friday	Good Friday (Local Holiday)
May 1	Wednesday	Day of the Teacher
May 20-24		Classified Employees Week
May 24	Friday	School Site Goal Setting and Planning Day (Minimum Day)
May 27	Monday	Memorial Day (Legal Holiday)
June 12	Wednesday	Last Day of Student Attendance/Final Workday for Teachers
June 19	Wednesday	Juneteenth Holiday
June 25	Tuesday	Final Workday for 10-month Clerical Employees
June 25	Tuesday	Final Workday for Administrators

**Professional Development Day*

***Local holiday for employees, December 26, 2023, in lieu of Admissions Day*

Adopted by the Board on December 16, 2021

Revised April 20, 2022; May 12, 2022; June 16, 2022; September 14, 2023

**BEFORE THE GOVERNING BOARD OF THE
LAKESIDE UNION SCHOOL DISTRICT
LAKESIDE, CALIFORNIA**

RESOLUTION NO. 2024-04

**RESOLUTION TO INITIATE A TRANSITION TO BY-TRUSTEE AREA
ELECTION SYSTEM COMMENCING WITH THE 2024 GOVERNING BOARD ELECTION**

September 14, 2023

WHEREAS, the California Voting Rights Act (“CVRA”) disfavors the use of an “at-large” election system for governing board members of a school district if the “at-large” election system impairs the ability of a protected class to elect candidates of its choice or its ability to influence the outcome of an election; and

WHEREAS, members of the Lakeside Union School District Governing Board are currently elected using an “at-large” election system (i.e., an election system in which registered voters of the entire jurisdiction elect candidates to the Board); and

WHEREAS, in by-trustee area elections, members of a governing board are each elected by the voters in a distinct geographical subdivision of the school district known as a “trustee area” and must reside within that area; and

WHEREAS, upon application to the San Diego County Committee on School District Organization (“County Committee”), the election of Board members may be transitioned from at-large to by-trustee area elections pursuant to California Education Code sections 5019 and 5030; and

WHEREAS, the implementation of by-trustee area elections requires development of trustee area boundary maps based on census data and the results of the most recent United States’ census; and

WHEREAS, proactively making the transition from at-large to by-trustee area elections at this time would avoid the potential for the District to have to pay attorneys’ fees if it received a letter alleging a violation of the CVRA; and

WHEREAS, the Board aspires to promote a robust public input process, and believes that it is in the best interest of the District to move forward immediately to transition to by-trustee area elections pursuant to the process provided in the Elections Code and Education Code; and

WHEREAS, the Board will hold a minimum of two public hearings prior to developing proposed trustee-area boundary maps; and

WHEREAS, the District will hold a minimum of two additional public hearings to seek public input on the proposed trustee area maps developed with assistance from a demographer; and

WHEREAS, the District will hold an additional public hearing before adopting a trustee-area map and submitting it to the County Committee for consideration; and

WHEREAS, Education Code sections 5019 and 5030 authorize the County Committee, upon application of the District Board, to change the method of election of the Board from at-large to by-trustee area; and

**BEFORE THE GOVERNING BOARD OF THE
LAKESIDE UNION SCHOOL DISTRICT
LAKESIDE, CALIFORNIA**

WHEREAS, if the County Committee approves this request to change the method of electing trustees, Education Code section 5020 requires the County Committee's resolution of approval to be submitted to the electorate for its approval; and

WHEREAS, in the alternative, the District may seek a waiver of this voter approval requirement from the State Board of Education; and

WHEREAS, a change from at-large to by-trustee area elections would not alter the duties and responsibilities of members of the Board to continue to represent and serve all students and all members of the community regardless of the trustee area they represent; and

WHEREAS, any transition to by-trustee area elections will not affect the terms of any Board members, Board members would continue to serve the remainder of their terms and any transition in election systems would take place as terms end and seats come up for election at the 2024 and 2026 elections.

THEREFORE, BE IT RESOLVED, that the Governing Board of the Lakeside Union School District hereby resolves as follows:

1. The above recitals are true and correct.
2. The District shall immediately commence the process of transitioning to by-trustee area elections, in full compliance with all appropriate procedures and policies provided in law, including but not limited to Education Code sections 5019, 5030, and 33050, et seq., and Elections Code sections 10010 and 14025, et seq.
3. The Superintendent, or designee, is hereby directed to prepare additional Board resolutions and documents, as needed, to meet all applicable legal requirements in a timely manner.
4. The Superintendent, or designee, shall consult with legal counsel to take all steps necessary to implement and give effect to this resolution.
5. This resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by the Governing Board for the Lakeside Union School District of Lakeside, California, on September 14, 2023 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Secretary to the Governing Board

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: 9/14/23

Agenda Item:

Personnel Assignment Order 2024-03

Background (Describe purpose/rationale of the agenda item):

The Personnel Assignment Order reflects new hires, retirements and changes in positions.

Fiscal Impact (Cost):

Varies

Funding Source:

General Fund

Addresses Emphasis Goal(s):

☐ **#1:** Academic Achievement ☐ **#2:** Social Emotional ☐ **#3:** Physical Environments

Recommended Action:

- | | |
|---|--|
| <input type="checkbox"/> Informational | <input type="checkbox"/> Denial |
| <input type="checkbox"/> Discussion | <input type="checkbox"/> Ratification |
| <input type="checkbox"/> Approval | <input type="checkbox"/> Explanation: Click here to enter text. |
| <input checked="" type="checkbox"/> Adoption | |

Originating Department/School: Human Resources

Submitted/Recommended By:



Christine Sinatra, HR Exec Director

Approved for Submission to the Governing Board:



Dr. Rhonda Taylor, Superintendent

LAKESIDE UNION SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING, September 14, 2023
Personnel Assignment Order – 2024-03

BACKGROUND:

The following personnel appointments, changes of status, leave requests, resignations, dismissals and consultant requests are submitted for Board consideration. Italicized information indicates a change.

Certificated Staff

A. New Hire:

Employee	Assignment/Location	Class/Step	Previous Annual Salary	New Annual Salary	Effective Date
Ubinas, Erin	Teacher/RV	D/10	N/A	\$78,177	8/21/2023
Ridgels, Janette	Program Specialist/DO	63/5	N/A		8/28/2023
Collins, Amanda	Psychologist/TDS	F/1	N/A	\$59,235	8/16/2023
Wood, Natalie	Psychologist/LV	E/8	N/A	\$77,150	8/16/2023
MacIntyre, Kristina	Psychologist/LP	F/10	N/A	\$86,679	8/16/2023
Rowan, Brooke	SLP/LP	F/11	N/A	\$89,453	8/16/2023
Stengel, Heather	SLP/LF	F/7	N/A	\$78,353	8/16/2023
Tourzani, Anahita	SLP/LV	C/3	N/A	\$57,346	8/16/2023
Cooper, Joshua	RSP/Itinerant RV & TDS	A/1	N/A	\$55,398	8/16/2023
Brizuelas, Angela	RSP/LF	D/1	N/A	\$55,398	8/16/2023
Eagle, Kristen	RSP/LF	E/11	N/A	\$85,066	8/16/2023
Campbell, Robin	RSP/Itinerant DREAM & River Valley	A/1	N/A	\$55,398	8/16/2023
Griffiths, Heather	Intervention TOSA/DO	F/11	N/A	\$89,453	8/16/2023
Corral, Katelyn	Teacher/LF	A/1	N/A	\$55,398	8/16/2023
McLaughlin, Jamie	SDC Teacher/LF	A/1	N/A	\$55,398	8/16/2023
Turner, Cherise	Teacher/LV	A/1	N/A	\$55,398	8/16/2023
Kennedy, Ashley	Teacher/LV	D/1	N/A	\$22,159	8/16/2023
O'Reilly, Meghan	Teacher/LP	D/5	N/A	\$65,658	8/16/2023
Duby, Dana	Teacher/LP	E/10	N/A	\$82,429	8/16/2023
Martin, Therese	Teacher/LP	A/1	N/A	\$22,159	8/16/2023
Myslo, Lillie	Teacher/LP	A/1	N/A	\$22,159	9/11/2023
Phillips, Sarah	Teacher/RV	A/1	N/A	\$55,398	8/16/2023
Vasquez, Melissa	Teacher/RV	D/2	N/A	\$58,433	8/16/2023
Mendez, Maria	Teacher/RV	E/2	N/A	\$61,368	8/16/2023
Summy, Claire	Teacher/RV	D/1	N/A	\$55,398	8/16/2023
Rico, Alejandro	Teacher/RV	A/1	N/A	\$55,398	8/16/2023
Trattner, Ana Veronica	Teacher/WG	F/11	N/A	\$55,398	8/16/2023
Arias, Teresa	Teacher/WG	A/1	N/A	\$55,398	8/16/2023
Espindola, Reene	SDC Teacher/LEAPP	A/1	N/A	\$55,398	8/16/2023
Gavillan, Reyna	SDC Teacher/LEAPP	A/1	N/A	\$55,398	8/16/2023
Tran, Natalie	Teacher/TDS	A/1	N/A	\$55,398	8/16/2023
Jones, Victoria	Teacher/DREAM	E/11	N/A	\$85,066	8/16/2023
Smith, Peter	Teacher/LP	A/2	N/A	\$55,398	09/05/2023

B. Reduced Workload Program:

Employee	Assignment/Location	Effective Date	Recommendation

C. Change of Status/Location:

Employee	Assignment/Location	Class/Step	Previous Annual Salary	New Annual Salary	Effective Date

D. Waiver:

Employee	Assignment/Location	Reason	Recommendation	Effective Date
Amy Galeano	Teacher/Riverview	No BCLAD	Yes	8/16/2023
Cherise Turner	Teacher/Lakeview	No BCLAD	Yes	8/16/2023

E. Resignation:

Employee	Assignment/Location	Class/Step	Reason	Effective Date
Kayed, Lena	Teacher/LP	D/3	Personal	\$60,649

F. Provisional Internship Permit:

Employee	Assignment/Location	Effective Date

G. Consent to Serve:

Employee	Location	Position	Reason	Effective Date
Stengel, Heather	LF	SLP	State License	8/16/2023

Classified Staff

I. New Hire:

Employee	Location	Position/Class/Step	Previous Monthly Salary	New Monthly Salary	Effective Date
Alcantara, Amanda	LV	IA-I-SPED/10/7	N/A	\$1,060.52	8/21/2023
Callihan, Carol	RV	CNA/8/1	N/A	\$636.25	8/21/2023
Contreras, Melissa	LP	IA-I-SPED/10/1	N/A	\$771.14	8/21/2023
Coppeto, Johanna	LF	IA-I-SPED/10/7	N/A	\$1,140.41	8/21/2023
Cunningham, Jean	WG	ESS Health Tech/14/1	N/A	\$2,272.62	9/1/2023
Daniels, Tiffany	LF	IA-I-SPED/10/7	N/A	\$1,140.41	8/21/2023
DeLuke, Diane	Lemon Crest	IA-II-SPED/12/3	N/A	\$2,037.87	8/21/2023
Escoto, Jessica	TDS	CSS/8/7	N/A	\$1,433.36	8/21/2023
Holt, Kim	Itinerant	LVN/23/7	N/A	\$3,018.00	8/21/2023
Kiya, Baraem	LC	IA-I-SPED/10/1	N/A	\$964.22	8/21/2023
Krauss, Yessica	RV	CSS/8/1	N/A	\$1,256.00	8/21/2023
Loiodice, April	LC	CNA/8/2	N/A	\$644.82	8/21/2023
Mietzel, Caitlin	Dream	CSS/8/2	N/A	\$1,128.58	8/24/2023
Piper-Feeler, Liz	Itinerant	LVN/23/7	N/A	\$3,018.00	8/21/2023
Quinn, Tina	LMS	CSS/8/1	N/A	\$1,546.25	8/21/2023
Sanudo, Michelle	Dream	CSS/8/1	N/A	\$1,546.25	8/21/2023
Spencer, Kristine	TDS	IA-I-SPED/10/7	N/A	\$1,501.34	8/21/2023
Stanley, Bianca	LV	CSS/8/7	N/A	\$1,433.36	8/21/2023
Victoria, Arvanti	LMS	CSS/8/7	N/A	\$1,433.36	8/21/2023

J. Change of Status/Location:

Employee	Location	Position/Class/Step	Previous Monthly Salary	New Monthly Salary	Effective Date
Bradley, Rachel	LF	IA-III-SPED/14/4	\$2,132.21	\$2,218.39	8/21/2023
Diaz, America	WG	IA-TK Aide/11/7	\$1,693.00	\$1,964.00	8/21/2023
Flores, Brenda	LP	School Library Tech/18/3	\$798.00	\$1,926.00	8/21/2023
Georgi, Jackie	LMS	School Secretary/23/7	\$4,036.56	\$4,617.43	8/21/2023
Hurrell, Ashytyn	LF	IA-III-SPED/14/3	\$798.14	\$2,115.01	8/21/2023
Lynes, Rachel	LEAP	IA-III-SPED/14	\$995.21	\$1,257.23	8/21/2023
McKenney, Kecia	LMS	Attendance Tech/17/7	\$2,395.84	\$3,844.34	8/9/2023
Rico, Benito	LMS	IA-I-SPED/10/7	\$2,515.64	\$1,576.41	8/21/2023
Rust, Heather	LF	IA-TK Aide/11/3	\$798.00	\$1,998.00	8/21/2023
Smith, Tammy	LC	IA-III-SPED/14/7	\$3,166.27	\$2,972.16	8/21/2023

K. Management Position:

Employee	Location	Position/Range/Step	Effective Date

L. Resignation/Termination:

Employee	Location	Position	Reason	Effective Date
Cox, Amy	LV	CSS	N/A	8/1/2023
Duffield, Debra	LF	IA-I-SPED	N/A	8/10/2023
Guevarra, Tara	RV	CNA	N/A	8/1/2023
Lim, Katherine	LV	CNA	N/A	8/1/2023
Rubio, Katie	TDS	CSS	N/A	8/21/2023
Sampier, Michelle	LMS	School Secretary	Retire	1/19/2024

M. Rehires :

Employee Name	Location	Position	Effective Date

N. Return from Leave

Employee	Title	Start Date

RECOMMENDATION:

Administration recommends approval of listed personnel appointments, changes of status, leave requests, resignations, dismissals, and consultants. This recommendation supports the following District goal: Assure the highest quality of school district services, including, but not limited to, academic, social, emotional and health services by hiring and retaining employees with not only required technical skills in the areas of their responsibilities but also the ability to handle diverse challenges.

LAKE SIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: SEPTEMBER 14, 2023

Agenda Item:

COMMERCIAL WARRANT LISTING SHEET – for the period 08/01/2023 – 08/31/2023

Background (Describe purpose/rationale of the agenda item):

This is a required monthly report - per Board Policy #3300, "the Governing Board shall review all warrants issued by the district at their monthly Board meeting".

Fiscal Impact (Cost):

\$ 2,779,801.48

Funding Source:

General, ASB, Child Development, Child Nutrition, Bond, & Charter Schools (Barona, RVCS)

Addresses Emphasis Goal(s):

☐ #1: Academic Achievement

☐ #2: Social Emotional

☐ #3: Physical Environments

Recommended Action:

☐ Informational

☐ Denial/Rejection

☐ Discussion

☐ Ratification

☒ Approval

☐ Explanation: [Click here to enter text.](#)

☐ Adoption

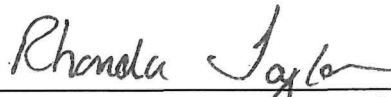
Originating Department/School: Business Services

Submitted/Recommended By:

Approved for Submission to the Governing Board:



Lisa Davis, Assistant Superintendent



Dr. Rhonda Taylor, Superintendent

Reviewed by Cabinet Member

BOARD WARRANT REPORT 8/01/2023 - 8/31/2023

Fund	Warrant ID	Vendor Name	Payment Date	Invoice Item Description	Amount Charged to Fund
0100	013594	PROJECT LEAD THE WAY	8/9/2023	PLTW Gateway 2023/2024	950.00
0100	14047080	TORI ANDERSON	8/3/2023	CONFERENCE	218.88
0100	14047081	BROOKE DEXHEIMER	8/3/2023	MILEAGE REIMBURSEMENT	13.10
0100	14047083	CESAR CAHUE	8/3/2023	CONFERENCE	218.88
0100	14047085	DANIELLE CLARK	8/3/2023	CONFERENCE	85.00
0100	14047087	FRONTLINE EDUCATION	8/3/2023	ASSET MANAGEMENT SUBSCRIPTION	11,993.00
0100	14047088	KELLY GILBERT	8/3/2023	CONFERENCE	218.88
0100	14047089	FORMATIVE	8/3/2023	Formative Gold Licences (Depar	3,220.00
0100	14047091	CAROLYN HOOD	8/3/2023	CONFERENCE	218.88
0100	14047092	KENDALL FLETCHER	8/3/2023	CONFERENCE	218.88
0100	14047093	MARJORIE MAYEN	8/3/2023	CONFERENCE	218.88
0100	14047094	SEESAW LEARNING, INC.	8/3/2023	CONTRACT	18,691.60
0100	14047096	SUZANNE SMITH	8/3/2023	CONFERENCE	218.88
0100	14047098	JEWELL ENTERPRISES SO LLC	8/3/2023	PRINTING	1,762.11
0100	14048283	DOCUMENT TRACKING SERVICES	8/7/2023	DOCUMENT TRACKING SERVICES	3,066.00
0100	14048284	CELEBRATE LIFE	8/7/2023	PERPETUAL PLAQUES	48.60
0100	14048285	CODESP	8/7/2023	CODESP 23-24 membership	2,500.00
0100	14048287	CAJON VALLEY UNION SCHOOL DISTRICT	8/7/2023	SELPA TRANSFER CHARGES	36,140.40
0100	14048288	DION & SONS, INC.	8/7/2023	FUEL CHARGES	2,980.50
0100	14048289	ENABLING DEVICES	8/7/2023	JUMBO SWITCH W/LIGHTS, MUSIC,	359.85
0100	14048290	REECE PLUMBING	8/7/2023	Maintenance Supplies	224.63
0100	14048291	FRONTLINE EDUCATION	8/7/2023	Frontline 23-24 membership	13,983.76
0100	14048292	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	8/7/2023	COPIER LEASE	1,064.96
0100	14048293	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	8/7/2023	Copy Charges	3,320.25
0100	14048294	LAKESIDE CHAMBER OF COMMERCE	8/7/2023	CHAMBER RENEWAL	150.00
0100	14048295	LAKESHORE LEARNING MATERIALS	8/7/2023	CLASS SUPPLIES	16,521.17
0100	14048297	OFFICE DEPOT, INC.	8/7/2023	BS Office Supplies (unrestrict	144.21
0100	14048298	ONE-ROOM SCHOOLHOUSE TUTORING	8/7/2023	SERVICES	420.00
0100	14048299	SAN DIEGO FENCE COMPANY	8/7/2023	Maintenance Supplies	672.83
0100	14048300	SMART & FINAL	8/7/2023	CAMP SUPPLIES	1,782.31
0100	14048302	U.S. BANK EQUIPMENT FINANCE	8/7/2023	COPIER LEASE	156.80
0100	14048303	WAXIE SANITARY SUPPLY	8/7/2023	Custodial Supplies	502.76
0100	14048304	WELLS FARGO VENDOR FINANCIAL SERVICES	8/7/2023	COPIER LEASE	1,753.65
0100	14048306	WESTERN ENVIRONMENTAL & SAFETY	8/7/2023	LMS PE STORAGE ROOM	594.00
0100	14049177	SAVVAS LEARNING COMPANY LLC	8/10/2023	SuccessMaker Software	1,360.00
0100	14049178	AAA WATER TENDER	8/10/2023	M&O Parts/Supplies	90.51
0100	14049179	AGRICULTURAL PEST CONTROL	8/10/2023	M&O Parts/Supplies	730.00

BOARD WARRANT REPORT 8/01/2023 - 8/31/2023

Fund	Warrant ID	Vendor Name	Payment Date	Invoice Item Description	Amount Charged to Fund
0100	14049181	CINTAS CORPORATION	8/10/2023	UNIFORMS	870.89
0100	14049182	CLIMATEC, INC.	8/10/2023	ESSER (HVAC only)	441,976.00
0100	14049183	CED-SAN DIEGO CONSOLIDATED ELECTRIC	8/10/2023	M&O Parts/Supplies	177.79
0100	14049184	DATTEL SYSTEMS INCORPORATED	8/10/2023	MOT EQUIPMENT	551.98
0100	14049185	DEFINED	8/10/2023	2075 Virtual PL (half)	3,000.00
0100	14049188	EL CAJON FORD	8/10/2023	TRANS/Gen Supplies	147.65
0100	14049189	REECE PLUMBING	8/10/2023	Maintenance Supplies	2,267.70
0100	14049190	SAN DIEGO COUNTY SCHOOL FBC	8/10/2023	VISION & DENTAL COBRA	232.34
0100	14049192	GRAINGER	8/10/2023	Maintenance Supplies	349.05
0100	14049193	IMPERIAL SPRINKLER SUPPLY, INC.	8/10/2023	Maintenance Supplies	175.59
0100	14049195	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	8/10/2023	PRINTER COPIES	10.82
0100	14049196	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	8/10/2023	PRINTER COPIES	333.73
0100	14049197	LAKESIDE EQUIPMENT	8/10/2023	M&O Equipment Rentals/SUPPLIES	755.79
0100	14049198	NEXT DAY PRINTED TEES	8/10/2023	PRINTED SHORTS	1,859.97
0100	14049199	SAN DIEGO FENCE COMPANY	8/10/2023	Maintenance Supplies	129.06
0100	14049200	SITEONE LANDSCAPE SUPPLY HOLDING, LLC	8/10/2023	Maintenance Supplies	434.53
0100	14049201	VEBA	8/10/2023	VEBA PAYMENT	3,611.00
0100	14049202	KERI WUTZKE	8/10/2023	MILEAGE REIMBURSEMENT	27.51
0100	14050346	SAVVAS LEARNING COMPANY LLC	8/14/2023	LEARNING SUPPLIES	3,347.25
0100	14050347	Foundation for Educational Administ	8/14/2023	REGISTRATION	1,345.00
0100	14050351	LEAH CELESTE	8/14/2023	MILEAGE REIMBURSEMENT	32.55
0100	14050352	DAVE BANG ASSOCIATES INC OF CA	8/14/2023	LV REPLACEMENT GLIDE SLIDE BED	1,473.42
0100	14050353	IMPERIAL SPRINKLER SUPPLY, INC.	8/14/2023	Maintenance Supplies	102.26
0100	14050354	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	8/14/2023	COPIER LEASE	188.09
0100	14050355	LAKESHORE LEARNING MATERIALS	8/14/2023	CLASS SUPPLIES	2,194.67
0100	14050356	LAKESIDE WATER DISTRICT	8/14/2023	WATER	216.40
0100	14050358	O'REILLY AUTO PARTS	8/14/2023	SUPPLIES	305.42
0100	14050359	PAYTON'S TRUE VALUE HARDWARE	8/14/2023	Custodial Supplies	1,585.19
0100	14050362	PODS ENTERPRISES, INC.	8/14/2023	STORAGE	642.80
0100	14050364	RAYNE OF SAN DIEGO	8/14/2023	WATER	210.00
0100	14050365	SMART & FINAL	8/14/2023	SUPPLIES	84.69
0100	14051368	AMPLIFY EDUCATION, INC.	8/17/2023	AMPLIFY SCIENCE CA G2 DIG EXP	22,390.00
0100	14051370	AMERICAN FIDELITY ADMIN. SERVICES, LLC	8/17/2023	ACA Reporting Services	1,294.20
0100	14051371	BOB STALL CHEVROLET	8/17/2023	TRANSPORTATION SUPPLIES	465.20
0100	14051373	RACHEL CAMARERO	8/17/2023	MEETING SUPPLIES	34.90
0100	14051374	CARRIE SUGGETT	8/17/2023	CONFERENCE	218.88
0100	14051376	DAVE & BUSTERS of CALIFORNIA, Inc.	8/17/2023	CAMP FIELD TRIP	3,957.98

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Fund	Warrant ID	Vendor Name	Payment Date	Invoice Item Description	Amount Charged to Fund
0100	14051377	EDCO DISPOSAL CORPORATION	8/17/2023	GARBAGE SERVICE	7,059.54
0100	14051378	EDD	8/17/2023	SEF Local Exp 4/1/-6/30/2023	685.35
0100	14051380	REECE PLUMBING	8/17/2023	Maintenance Supplies	2,627.49
0100	14051381	GEORGINA PEREZ	8/17/2023	CONFERENCE	367.12
0100	14051382	INFINITE CAMPUS, INC.	8/17/2023	Cloud Choice Application Hosti	76,143.55
0100	14051383	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	8/17/2023	COPIER LEASE	624.81
0100	14051384	LAKESIDE EQUIPMENT	8/17/2023	M&O Equipment Rentals	1,588.82
0100	14051385	LUNCHASSIST, INC	8/17/2023	LUNCH ASSIST PRO	1,490.00
0100	14051386	PARKWAY BOWL	8/17/2023	CAMP FIELD TRIP	4,931.85
0100	14051387	SAN JOAQUIN CO. OFFICE OF EDUC	8/17/2023	Ed Join Membership 23-24	1,061.21
0100	14051388	SAN DIEGO FENCE COMPANY	8/17/2023	DW Project Fencing C/O 8012	14,614.38
0100	14051389	SMART & FINAL	8/17/2023	SUPPLIES	1,547.78
0100	14051390	KELCY SUTTON	8/17/2023	CONFERENCE	218.88
0100	14051391	JEWELL ENTERPRISES SO LLC	8/17/2023	SUPT Printing Services	105.60
0100	14051392	WAXIE SANITARY SUPPLY	8/17/2023	Custodial Supplies	1,444.26
0100	14051393	WELLS FARGO VENDOR FINANCIAL SERVICES	8/17/2023	COPIER LEASE	265.23
0100	14051395	WINTER GARDENS SMOG & TUNE	8/17/2023	M&O Service/Repair	520.00
0100	14052895	CPI	8/21/2023	CPI INV NAIN-006577 - MEMBERSH	4,449.00
0100	14052896	LISA DEROSIER	8/21/2023	MEETING SUPPLIES	138.39
0100	14052897	dba ECA SCIENCE KIT SERVICES	8/21/2023	SCIENCE SUPPLIES	94,260.24
0100	14052899	JERRED MURPHY	8/21/2023	CAMP SUPPLIES	8,924.05
0100	14052900	PODS ENTERPRISES, INC.	8/21/2023	STORAGE	238.00
0100	14052901	RHONDA TAYLOR	8/21/2023	SUPPLIES	12.92
0100	14052902	SAN DIEGO COUNTY OFFICE OF ED	8/21/2023	FIELD SUPPORT	6,526.02
0100	14052903	SHRED IT	8/21/2023	SHREDDING SERVICES	247.26
0100	14052905	SUZANNE SMITH	8/21/2023	SUPPLIES	68.92
0100	14052908	BORDER RECAPING, LLC	8/21/2023	TRANS SPED Service/Repair (w/	415.23
0100	14052909	TURF STAR	8/21/2023	Maint Supplies C/O PO 9460	2,297.92
0100	14052910	TOTAL VISION PC, INC.	8/21/2023	TOTAL VISION PC INVOICE 223	290.00
0100	14053832	ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	8/24/2023	BS Negotiation Legal Fees	422.50
0100	14053833	AAA WATER TENDER	8/24/2023	M&O Parts/Supplies	413.06
0100	14053834	ALBERTSONS	8/24/2023	SUPPLIES	302.98
0100	14053835	ALLIANCE FOR AFRICAN ASSISTANCE	8/24/2023	Arabic Translation	113.94
0100	14053836	AMERI-MEX PLUMBING INC	8/24/2023	Maint/Plumbing	425.00
0100	14053837	APPLE INC.	8/24/2023	TECHNOLOGY	70,540.02
0100	14053839	AZUMA TECH SYSTEMS INC.	8/24/2023	M&O Services	1,800.00
0100	14053843	COOLE SCHOOL	8/24/2023	SCHOOL PLANNERS	4,149.00

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Fund	Warrant ID	Vendor Name	Payment Date	Invoice Item Description	Amount Charged to Fund
0100	14053845	COX COMMUNICATIONS	8/24/2023	CABLE	1,577.32
0100	14053846	CRISP ENTERPRISES, INC./CRISP IMAGING	8/24/2023	COPIES	3,824.31
0100	14053848	CURRIER & HUDSON	8/24/2023	LEGAL	43,344.00
0100	14053849	DATTEL SYSTEMS INCORPORATED	8/24/2023	TRAINING 8 HOURS	1,200.00
0100	14053851	DEPARTMENT OF JUSTICE	8/24/2023	HR Fingerprinting	552.00
0100	14053852	DION & SONS, INC.	8/24/2023	FUEL CHARGES	3,271.26
0100	14053853	GROSSMONT UNION HIGH SCHOOL DISTRICT	8/24/2023	TRANSPORTATION	2,060.75
0100	14053854	KAREN HALL	8/24/2023	CLAIM REIMBURSEMENT	219.98
0100	14053855	JOURNAL PUBLICATIONS LLC	8/24/2023	AUGUST PUBLICATION-DREAM, 1/4	395.00
0100	14053857	LAKESHORE LEARNING MATERIALS	8/24/2023	SUPPLIES	4,207.33
0100	14053858	LAKESIDE WATER DISTRICT	8/24/2023	WATER	2,593.47
0100	14053859	LEADER SERVICES	8/24/2023	ACCOUNT MANAGEMENT ASSISTANCE	2,500.00
0100	14053861	LYNN'S LOCKSMITH SERVICE	8/24/2023	M&O Services	14.61
0100	14053862	McGRAW-HILL SCHOOL EDUCATION HOLDINGS	8/24/2023	READING WONDERS STUDENT WORKSP	59,979.45
0100	14053863	MISSION FEDERAL CREDIT UNION	8/24/2023	AMAZON W_CLOUD HOSTING	18,431.98
0100	14053865	DAVIS CONSULTING CORPORATION	8/24/2023	MANAGEMENT SUPPORT PERIOD OF J	1,085.00
0100	14053866	TODD OWENS	8/24/2023	TEAM BUILDING DINNER	443.72
0100	14053867	PODS ENTERPRISES, INC.	8/24/2023	STORAGE	128.23
0100	14053868	PROCARE SOFTWARE, LLC	8/24/2023	ANNUAL CHARGE FOR EXTENDED STU	3,360.00
0100	14053869	PSYCHOLOGY 360, INC	8/24/2023	SPED SERVICES	4,250.00
0100	14053871	ALEXIS ROGERS	8/24/2023	SUPPLIES	82.14
0100	14053872	SAN DIEGO GAS & ELECTRIC	8/24/2023	GAS AND ELECTRIC	1,776.48
0100	14053873	SCHOOL SPECIALTY, INC	8/24/2023	SCHOOL SUPPLIES	10,347.67
0100	14053874	SCHOOL FACILITY CONSULTANTS	8/24/2023	Modernization Consultant	2,613.75
0100	14053875	SHRED IT	8/24/2023	SHREDDING SERVICES	141.98
0100	14053876	SMART & FINAL	8/24/2023	SUPPLIES	368.51
0100	14053877	SPECIALIZED THERAPY SERVICES	8/24/2023	Nursing Service for Summer Aca	5,623.50
0100	14053881	dba TRAFERA, LLC	8/24/2023	ASUS CHROMEBOOK FLIP CR1 RUGGE	94,603.73
0100	14053882	U.S. BANK EQUIPMENT FINANCE	8/24/2023	COPIER LEASE	156.80
0100	14053883	WAXIE SANITARY SUPPLY	8/24/2023	Custodial Supplies	2,261.54
0100	14053884	WESTERN FOOD SAFETY LLC	8/24/2023	WESTERN FOOD SAFETY SERVESAFE	3,094.00
0100	14055145	AAA WATER TENDER	8/28/2023	M&O Parts/Supplies	140.88
0100	14055146	Foundation for Educational Administ	8/28/2023	MEMBERSHIP RENEWAL	1,000.00
0100	14055147	AIRGAS USA, LLC	8/28/2023	M&O Parts/Supplies	120.17
0100	14055148	AT&T	8/28/2023	INTERNET	2,567.45
0100	14055149	CALIFORNIA SCHOOL BOARDS ASSN	8/28/2023	MEMBERSHIP RENEWALS	22,303.00
0100	14055150	CED-SAN DIEGO CONSOLIDATED ELECTRIC	8/28/2023	M&O Parts/Supplies	210.96

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Fund	Warrant ID	Vendor Name	Payment Date	Invoice Item Description	Amount Charged to Fund
0100	14055152	DATEL SYSTEMS INCORPORATED	8/28/2023	AP LIC UPGRADE 3 YEAR WARRANTY	95,060.41
0100	14055153	EDCO DISPOSAL CORPORATION	8/28/2023	GARBAGE SERVICE	83.00
0100	14055154	REECE PLUMBING	8/28/2023	Maintenance Supplies	630.24
0100	14055155	HOME DEPOT CREDIT SERVICES	8/28/2023	MOT SUPPLIES	3,273.48
0100	14055156	JACOB WALLER	8/28/2023	SUPPLY REIMBURSEMENT	128.84
0100	14055158	LAKESIDE WATER DISTRICT	8/28/2023	WATER	1,281.23
0100	14055160	McGRAW-HILL SCHOOL EDUCATION HOLDINGS	8/28/2023	CURRICULUM	114,885.09
0100	14055161	SAN DIEGO GAS & ELECTRIC	8/28/2023	GAS AND ELECTRIC	181,196.47
0100	14055162	SCHOOL SPECIALTY, INC	8/28/2023	SCHOOL SUPPLIES	4,356.65
0100	14055163	SAN DIEGO FENCE COMPANY	8/28/2023	Maintenance Supplies	61.42
0100	14055165	INKREN INC./SKRITTER	8/28/2023	FULL ACCESS TO SKRITTER FOR 15	1,500.00
0100	14055166	SOUTHWEST SCHOOL & OFFICE SUPPLY	8/28/2023	SUPPLIES	1,935.11
0100	14055167	SPARKLETTS	8/28/2023	WATER SERVICE	114.23
0100	14055168	dba STS EDUCATION	8/28/2023	TECH SUPPLIES	337.38
0100	14055169	SYCAMORE LANDFILL	8/28/2023	M&O Services	829.10
0100	14055170	dba TRAFERA,LLC	8/28/2023	GOOGLE CHROMEBOOK MANAGEMENT E	6,882.00
0100	14055171	VERIZON WIRELESS	8/28/2023	CELL SERVICE	1,579.42
0100	14055172	VIRGINA LOPEZ	8/28/2023	CONFERENCE	1,967.38
0100	14055173	WELLS FARGO VENDOR FINANCIAL SERVICES	8/28/2023	COPIER LEASE	428.50
0100	14056269	AAA WATER TENDER	8/31/2023	M&O Parts/Supplies	86.19
0100	14056273	DATA DISPOSAL, INC.	8/31/2023	SHREDDING SERVICES	35.00
0100	14056274	MICHAEL DAWSON	8/31/2023	CLASS SUPPLY REIMBURSEMENT	123.88
0100	14056275	REECE PLUMBING	8/31/2023	Maintenance Supplies	43.38
0100	14056276	GWENDOLYN FRALEY	8/31/2023	SCHOOL SUPPLY REIMBURSEMENT	250.00
0100	14056277	GRAINGER	8/31/2023	Maintenance Supplies	445.05
0100	14056278	HAPARA, INC.	8/31/2023	HAPARA INSTRUCTIONAL MANAGEMEN	3,025.00
0100	14056279	HAWTHORNE RENT-IT SERVICE	8/31/2023	M&O Equipment Rentals	662.80
0100	14056280	IMPERIAL SPRINKLER SUPPLY, INC.	8/31/2023	Maintenance Supplies	247.09
0100	14056281	HOLLY VANCE KING	8/31/2023	SUPPLY REIMBURSEMENT	177.44
0100	14056282	LAKESIDE WATER DISTRICT	8/31/2023	WATER	1,801.01
0100	14056284	OFFICE DEPOT, INC.	8/31/2023	SUPPLIES	231.22
0100	14056285	BETH SANFORD	8/31/2023	TEACHER SUPPLY REIMBURSEMENT	94.75
0100	14056286	SARA SPRECCO	8/31/2023	SUPPLY REIMBURSEMENT	118.14
0100	14056287	SAN DIEGO FENCE COMPANY	8/31/2023	DW Project Fencing C/O 8012	463.54
0100	14056288	SOUTHWEST SCHOOL & OFFICE SUPPLY	8/31/2023	SUPPLIES	2,281.50
0100	14056292	WAXIE SANITARY SUPPLY	8/31/2023	Custodial Supplies	6,378.42
0100 TOTAL				GENERAL	1,668,990.11

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Fund	Warrant ID	Vendor Name	Payment Date	Invoice Item Description	Amount Charged to Fund
0800	14050348	AMAZON CAPITAL SERVICES, INC.	8/14/2023	ASB SUPPLIES	7,249.08
0800	14056283	CLIFFORD MULL	8/31/2023	STUDENT INCENTIVE REIMB	1,008.50
0800 TOTAL				ASB	8,257.58
1200	14047100	VICTORY KOREDREY	8/3/2023	ESS SHIRTS	4,333.90
1200	14049186	DEPARTMENT OF SOCIAL SERVICES	8/10/2023	LICENSE	847.00
1200	14049194	KELLI MORRISSEY	8/10/2023	CONFERENCE	207.00
1200	14051372	ROBYN BOWMAN	8/17/2023	CONFERENCE	1,595.48
1200	14051377	EDCO DISPOSAL CORPORATION	8/17/2023	GARBAGE SERVICE	31.61
1200	14052904	Samantha Stluka	8/21/2023	ESS REFUND	450.00
1200	14053834	ALBERTSONS	8/24/2023	SUPPLIES	166.48
1200	14053840	ROBYN BOWMAN	8/24/2023	SUPPLIES	701.17
1200	14053845	COX COMMUNICATIONS	8/24/2023	CABLE	20.30
1200	14053857	LAKESHORE LEARNING MATERIALS	8/24/2023	SUPPLIES	1,250.56
1200	14053863	MISSION FEDERAL CREDIT UNION	8/24/2023	P CARD	1,022.58
1200	14055157	LAKESHORE LEARNING MATERIALS	8/28/2023	SUPPLIES	6,410.72
1200	14055161	SAN DIEGO GAS & ELECTRIC	8/28/2023	GAS AND ELECTRIC	451.11
1200	14055167	SPARKLETTES	8/28/2023	WATER SERVOCE	30.13
1200	14056271	ROBYN BOWMAN	8/31/2023	PRESCHOOL SUPPLY REIMBURSEMENT	127.94
1200	14056282	LAKESIDE WATER DISTRICT	8/31/2023	WATER	39.21
1200 TOTAL				CHILD DEVELOPMENT	17,685.19
1300	14047090	GOLD STAR FOODS INC	8/3/2023	BROADLINE	1,117.74
1300	14048288	DION & SONS, INC.	8/7/2023	FUEL CHARGES	137.03
1300	14048292	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	8/7/2023	COPIER LEASE	6.86
1300	14048293	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	8/7/2023	COPY CHARGES	18.86
1300	14048296	dba HEARTLAND SCHOOL SOLUTIONS	8/7/2023	CN Services	11,956.50
1300	14048300	SMART & FINAL	8/7/2023	SUPPLIES	88.27
1300	14048301	TEMPERATURE DESIGN REFRIGERATION	8/7/2023	CN Rental/Repair	319.34
1300	14049181	CINTAS CORPORATION	8/10/2023	CN Services	147.65
1300	14049191	ASHLEY FRICK	8/10/2023	LUNCH ACCOUNT REFUND	50.00
1300	14050365	SMART & FINAL	8/14/2023	SUPPLIES	8.14
1300	14052894	Jennifer Lynn Chandler	8/21/2023	SUPPLIES	310.53
1300	14052906	SYSCO FOODS SERVICES	8/21/2023	CN Broadline	775.29
1300	14053838	ALFREDO TERRAZAS FUENTES	8/24/2023	INSTALLATION, KAREN DESK	350.00
1300	14053841	CALIF DEPT OF EDUCATION	8/24/2023	CN Broadline	1,384.50
1300	14053847	CULLIGAN	8/24/2023	WATER SERVICE	55.75
1300	14053850	DOUBLE DATE PACKING INC.	8/24/2023	FRESH FRUIT - LOCAL FARM	3,690.00
1300	14053860	dba HEARTLAND SCHOOL SOLUTIONS	8/24/2023	CN Services	890.00

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Fund	Warrant ID	Vendor Name	Payment Date	Invoice Item Description	Amount Charged to Fund
1300	14053863	MISSION FEDERAL CREDIT UNION	8/24/2023	P CARD	248.15
1300	14053864	SAMANTHA MILLER	8/24/2023	MEAL ACCOUNT REFUND	85.00
1300	14053879	CHARLOTTE STEIR	8/24/2023	MEAL ACCOUNT REFUND	39.50
1300	14055148	AT&T	8/28/2023	INTERNET	17.30
1300	14055164	ASHLEY SHAW	8/28/2023	MEAL ACCOUNT REFUND	44.00
1300	14055166	SOUTHWEST SCHOOL & OFFICE SUPPLY	8/28/2023	ACEND II L SHAPE BASE	1,716.93
1300	14055171	VERIZON WIRELESS	8/28/2023	CELL SERVICE	50.28
1300	14056289	KRISTIE SUMMERS	8/31/2023	CN REIMBURSEMENT	194.08
1300	14056290	SYSCO FOODS SERVICES	8/31/2023	CN Broadline	1,134.77
1300 TOTAL				CHILD NUTRITION	24,836.47
2139	14049182	CLIMATEC, INC.	8/10/2023	BOND (Solar/Kitchen)	454,290.10
2139	14053880	TELACU CONSTRUCTION MANAGEMENT, INC	8/24/2023	MODERNIZATION & ULTITY	34,456.00
2139	14055152	DATTEL SYSTEMS INCORPORATED	8/28/2023	BLUE PVC ICC PER FOOT	7,656.48
2139 TOTAL				BOND	496,402.58
2519	013492	PACIFIC MOBILE STRUCTURES, INC.	8/7/2023	BS Trailer Rental	1,782.20
2519 TOTAL				BOND	1,782.20
4000	14048306	WESTERN ENVIRONMENTAL & SAFETY	8/7/2023	RV FLOORING PROJECT	3,187.00
4000	14049180	ASPHALT & CONCRETE ENTERPRISES, INC.	8/10/2023	ASPHALT PATCHING @ LF	24,940.35
4000	14049182	CLIMATEC, INC.	8/10/2023	Finance	432,364.00
4000	14052898	JOHNSON FLOORING, INC.	8/21/2023	LABOR & MATERIAL TO CLEAN & AP	9,600.00
4000 TOTAL				SPECIAL RESERVE FUND/PROJECTS	470,091.35
6200	14047084	CALIFORNIA CHARTER SCHOOL ASSO	8/3/2023	ANNUAL MEMBERSHIP	1,215.00
6200	14047086	ESGI	8/3/2023	12 MONTH LICENSE	702.00
6200	14047095	SPECIALIZED EDUCATION OF CALIFORNIA, INC	8/3/2023	SPED SERVICES	10,792.75
6200	14047097	SOUTHLAND TECHNOLOGY	8/3/2023	TECHNOLOGY	25,950.00
6200	14047099	U.S. BANK CORPORATE PYMT SYS	8/3/2023	BICS CREDIT CARD	1,666.27
6200	14050348	AMAZON CAPITAL SERVICES, INC.	8/14/2023	BIC AMAZON	336.48
6200	14051369	AMAZON CAPITAL SERVICES, INC.	8/17/2023	BICS AMAZON	3,675.13
6200	14055151	dba GRADUATION INK	8/28/2023	SUPPLIES	370.55
6200	14055159	dba HEARTLAND SCHOOL SOLUTIONS	8/28/2023	SUBSCRIPTION	475.00
6200 TOTAL				BARONA CHARTER	45,183.18
6201	14047082	BRIGHAM YOUNG UNIVERSITY	8/3/2023	CONTINUING EDUCATION	360.00
6201	14048286	COX COMMUNICATIONS	8/7/2023	RVCS	990.00
6201	14050349	CALIFORNIA COAST CREDIT UNION	8/14/2023	CREDIT CARD EXPENSES	1,485.18
6201	14050350	CCSA	8/14/2023	(CCSA MEMBERSHIP THROUGH 6/30/	3,420.00
6201	14050357	MRC	8/14/2023	COPIES	119.20
6201	14050360	JENNIFER PISCOPO, MA-CCC,SLP	8/14/2023	CONSULTING SERVICES	7,800.00

BOARD WARRANT REPORT 8/01/2023 - 8/31/2023

Fund	Warrant ID	Vendor Name	Payment Date	Invoice Item Description	Amount Charged to Fund
6201	14050361	PITNEY BOWES INC.	8/14/2023	RVCS 2023/24 SUPPLIES	170.56
6201	14050363	POWERSCHOOL GROUP, LLC	8/14/2023	RVCS 2023/24 NAVIANCE FOR HIGH	2,475.00
6201	14051375	CDW GOVERNMENT, INC.	8/17/2023	TECHNOLOGY	9,063.46
6201	14051377	EDCO DISPOSAL CORPORATION	8/17/2023	GARBAGE SERVICE	237.35
6201	14051394	WILKINSON HADLEY KING & CO LLP	8/17/2023	AUDITORS	2,475.00
6201	14052907	Texthelp Inc	8/21/2023	SUBSCRIPTION	315.00
6201	14052911	YOUNG, MINNEY & CORR LLP	8/21/2023	RVCS PROFESSIONAL SERVICES	450.00
6201	14053842	CDW GOVERNMENT, INC.	8/24/2023	RVCS 2023/24 EQUIPMENT	118.54
6201	14053844	COUNTY OF SAN DIEGO, DEH	8/24/2023	SCHOOL AUXILIARY FACILITY	385.00
6201	14053853	GROSSMONT UNION HIGH SCHOOL DISTRICT	8/24/2023	RVCS MEALS	2,093.00
6201	14053856	JUPITER ED, INC.	8/24/2023	JUPITER FOR UP TO 320 STUDENTS	1,606.40
6201	14053870	PURCHASE POWER	8/24/2023	RVCS SY 23-24	520.99
6201	14053878	STANLEY STEEMER COMMERCIAL	8/24/2023	CARPET CLEANER	1,540.60
6201	14055148	AT&T	8/28/2023	INTERNET	88.97
6201	14055155	HOME DEPOT CREDIT SERVICES	8/28/2023	SUPPLIES	1,854.28
6201	14055161	SAN DIEGO GAS & ELECTRIC	8/28/2023	GAS AND ELECTRIC	3,621.78
6201	14055166	SOUTHWEST SCHOOL & OFFICE SUPPLY	8/28/2023	SUPPLIES	164.47
6201	14055167	SPARKLETT'S	8/28/2023	RVCS Water Service	17.55
6201	14056272	COX COMMUNICATIONS	8/31/2023	CABLE	990.00
6201	14056282	LAKESIDE WATER DISTRICT	8/31/2023	WATER	159.76
6201	14056291	TEXTBOOK WAREHOUSE LLC	8/31/2023	RVCS 2023/24 TEXTBOOKS/NOVELS	952.73
6201	14056293	XEROX FINANCIAL SERVICES, LLC	8/31/2023	COPIER LEASE	3,098.00
6201 TOTAL				RIVER VALLEY CHARTER	46,572.82
				GRAND TOTAL	\$ 2,779,801.48

LAKE SIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: September 14, 2023

Agenda Item:

REVOLVING CASH FUND REGISTER

Background (Describe purpose/rationale of the agenda item):

LISTING OF ALL TRANSACTIONS (REIMBURSEMENTS, MILEAGE EXPENSES ETC) FOR THE MONTH PRIOR TO BOARD MEETING

Fiscal Impact (Cost):

1,909.45

Funding Source:

GENERAL FUND, DONATION ACCOUNTS, ETC.

Addresses Emphasis Goal(s):

☐ #1: Academic Achievement ☐ #2: Social Emotional ☐ #3: Physical Environments

Recommended Action:

- | | |
|--|---|
| <input type="checkbox"/> Informational | <input type="checkbox"/> Denial/Rejection |
| <input type="checkbox"/> Discussion | <input type="checkbox"/> Ratification |
| <input checked="" type="checkbox"/> Approval | <input type="checkbox"/> Explanation: Click here to enter text. |
| <input type="checkbox"/> Adoption | |

Originating Department/School: Business Services

Submitted/Recommended By:



Lisa Davis, Assistant Superintendent

Approved for Submission to the Governing Board:



Dr. Rhonda Taylor, Superintendent

Reviewed by Cabinet Member _____

LAKESIDE UNION SCHOOL DISTRICT
RCF 2324-0002

#	Date	Ck#	Name	Memo/Description	Check Amount
RCF 2324-0002	8/4/2023	40286	Lydia Santiago	Payroll	765.03
RCF 2324-0002	8/7/2023	40287	Savannah Lamb	July Payroll returned account closed	1,144.42
					1,909.45

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: September 14, 2023

Agenda Item:

Ratification of P Card expenditure transactions for the month of August 2023.

Background (Describe purpose/rationale of the agenda item):

It is recommended that The Governing Board approve/ratify expenditure transactions charged to District P Cards for the month of August 2023.

Fiscal Impact (Cost):

\$19,702.71

Funding Source:

General Fund Total: \$18,431.98 Child Development Fund Total: \$1,022.58, Child Nutrition: \$248.15

Addresses Emphasis Goal(s):

☐ **#1:** Academic Achievement

☐ **#2:** Social Emotional

☐ **#3:** Physical Environments

Recommended Action:

☐ **Informational**

☐ **Denial/Rejection**

☐ **Discussion**

☒ **Ratification**

☒ **Approval**

☐ **Explanation:** [Click here to enter text.](#)

☐ **Adoption**

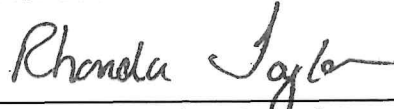
Originating Department/School: Business Services

Submitted/Recommended By:

Approved for Submission to the Governing Board:



Lisa Davis, Assistant Superintendent



Dr. Rhonda Taylor, Superintendent

Reviewed by Cabinet Member _____

ACCOUNT NAME	DATE	AMOUNT	VENDOR	DESCRIPTION
BEISIGL,BRIAN	07/23/2023	\$ 4.99	DNH*GODADDY.COM	WEBSITE HOSTING SITE.
BEISIGL,BRIAN	07/14/2023	\$ 258.00	AMAZON WEB SERVICES	CLOUD HOSTING
CLARK,DANIELLE	07/21/2023	\$ 470.80	HILTON	MTSS CONFERENCE
CLARK,DANIELLE	07/20/2023	\$ 32.70	THE FIFTH	MTSS CONFERENCE
CLARK,DANIELLE	07/09/2023	\$ 154.00	SEEMETHRIVE.ORG	HOME HOSPITAL STUDENT#2280182826
CLARK,DANIELLE	07/07/2023	\$ 50.54	TARGET 00014852	ESY SUPPLIES
CLARK,DANIELLE	07/04/2023	\$ 118.42	WALMART.COM 8009666546	HEADPHONES FOR SPED ESY
COX, GRACE	6/22/2023	\$ 30.00	SYNTHESIA LIMITED	PERSONAL PLAN
COX, GRACE	6/25/2023	\$ 60.00	J TAYLOR EDUCATION	THE CENTER FOR DEPTH AND COMPLEXITY
DAVIS,LISA	07/18/2023	\$ 192.00	BOWL AT VIEJAS	BS PROFESSIONAL DEVELOPMENT
DEROSIER,LISA A	07/28/2023	\$ 300.00	CALIFORNIA SCHOOL BOAR	BROWN ACT WORKSHOP - L DEROSIER
DEROSIER,LISA A	07/21/2023	\$ 346.50	EIG*CONSTANTCONTACT.CO	ANNUAL SUBSCRIPTION - CONSTANT CONTACT
FERNANDEZ,PATRICIA E	07/12/2023	\$ 1,395.00	ASS CAL SCH ADMIN	REGISTRATION - BEVERLY JIMENEZ CONFIRMATION # QXNSLVGPYPWP
FERNANDEZ,PATRICIA E	07/07/2023	\$ 15.00	SQ *EDUCATIONAL ACHIEV	BOOK - LA JORNADA HACIA EL FUTURO (JOURNEY TO THE FUTURE)
GILBERT,KELLY	07/21/2023	\$ 420.80	HILTON	HOTEL FOR MTSS CONFERENCE
GILBERT,KELLY	07/21/2023	\$ 470.80	HILTON	HOTEL FOR MTSS CONFERENCE
GREEN,TESSA	07/26/2023	\$ 213.35	TARGET 00014852	CRAYONS FOR STUDENTS
GREEN,TESSA	07/26/2023	\$ 77.58	TARGET 00014852	CRAYONS FOR STUDENTS
GREEN,TESSA	07/26/2023	\$ 21.55	TARGET 00014852	CRAYONS FOR STUDENTS
HARDIMAN,LESLIE	07/21/2023	\$ 1,200.00	PROJECT LEAD THE WAY,	CLASSES FOR TEACHERS
HARDIMAN,LESLIE	07/16/2023	\$ 1,200.00	PROJECT LEAD THE WAY,	CLASSES FOR TEACHERS
MULL,STEVE	07/02/2023	\$ 380.81	LA QUINTA INN AND SUITES	FFA CONFERNCE
MURPHY,JERRED C	07/30/2023	\$ 4.99	VUDU.COM	MOVIE RENTAL
MURPHY,JERRED C	07/27/2023	\$ 10.97	PAYTON HARDWARE	NUTS & BOLTS
MURPHY,JERRED C	07/27/2023	\$ 5.39	DOLLAR TREE	BALLOONS FOR PROJECT
MURPHY,JERRED C	07/27/2023	\$ 10.38	PAYTON HARDWARE	NUTS AND BOLTS
MURPHY,JERRED C	07/13/2023	\$ 704.30	SMART AND FINAL 930	MISC SNACK, AND COOKING SUPPLIES FOR PROGRAM
MURPHY,JERRED C	07/13/2023	\$ 144.48	WAL-MART #2253	BABY OIL FOR SCIENCE PROJECT & SUN SCREEN
MURPHY,JERRED C	07/13/2023	\$ 30.41	TEACHERSPAYTEACHERS.CO	VARIOUS LESSON PLANS
ORAHOOD,SAMANTHA	07/27/2023	\$ 421.66	HILTON ANAHEIM COHO	S. ELBAZ MTSS LEARNING PROFESSIONAL INSTITUTE
ORAHOOD,SAMANTHA	07/27/2023	\$ 235.40	HILTON ANAHEIM COHO	B. JIMENEZ MTSS LEARNING PROFESSIONAL INSTITUTE
ORAHOOD,SAMANTHA	07/25/2023	\$ 477.82	HILTON ANAHEIM COHO	C. CAHUE MTSS LEARNING PROFESSIONAL INSTITUTE
ORAHOOD,SAMANTHA	07/25/2023	\$ 470.80	HILTON ANAHEIM COHO	E. OKERLUND MTSS LEARNING PROFESSIONAL INSTITUTE
ORAHOOD,SAMANTHA	07/25/2023	\$ 470.80	HILTON ANAHEIM COHO	M. PERKINS MTSS LEARNING PROFESSIONAL INSTITUTE
ORAHOOD,SAMANTHA	07/25/2023	\$ 470.80	HILTON ANAHEIM COHO	M. MAYEN MTSS LEARNING PROFESSIONAL INSTITUTE
ORAHOOD,SAMANTHA	07/25/2023	\$ 470.80	HILTON ANAHEIM COHO	S. SMITH MTSS LEARNING PROFESSIONAL INSTITUTE
ORAHOOD,SAMANTHA	07/25/2023	\$ 470.80	HILTON ANAHEIM COHO	C. HOOD MTSS LEARNING PROFESSIONAL INSTITUTE
ORAHOOD,SAMANTHA	07/25/2023	\$ 448.34	HILTON ANAHEIM COHO	C. SUGGETT MTSS LEARNING PROFESSIONAL INSTITUTE
ORAHOOD,SAMANTHA	07/25/2023	\$ 421.66	HILTON ANAHEIM COHO	T. ANDERSON MTSS LEARNING PROFESSIONAL INSTITUTE
ORAHOOD,SAMANTHA	07/25/2023	\$ 421.66	HILTON ANAHEIM COHO	K. SUTTON MTSS LEARNING PROFESSIONAL INSTITUTE
ORAHOOD,SAMANTHA	07/13/2023	\$ 555.60	HYATT HOTELS	J. CHANDLER SNA CONFERNCE
ORAHOOD,SAMANTHA	07/13/2023	\$ 555.60	HYATT HOTELS	R. ASTOLFI SNA CONFERENCE
ORAHOOD,SAMANTHA	07/13/2023	\$ 555.60	HYATT HOTELS	K. SUMMERS SNA CONFERENCE
ORAHOOD,SAMANTHA	07/13/2023	\$ 555.60	HYATT HOTELS	G. GONZALEZ SNA CONFERENCE
SINATRA,CHRISTINE	07/20/2023	\$ 30.00	SQ *TRIBE TUMBLERS	VENDOR FEE FOR AUG 26, 2023 EVENT LAKESIDE SUMMER NIGHTS
SINATRA,CHRISTINE	07/18/2023	\$ 1,285.00	ASS CAL SCH ADMIN	ACSA SUPERINTENDANT ACADEMY REGISTRATION
SINATRA,CHRISTINE	07/18/2023	\$ 175.00	CALIFORNIA	MEMBERSHIP DUES FOR LAKESIDE CHAMBER OF COMMERCE
SUMMERS,KRISTIE	07/12/2023	\$ 97.33	UBER TRIP	TO AND FROM AIRPORT
SUMMERS,KRISTIE	07/12/2023	\$ 19.46	UBER TRIP	TO AND FROM EVENT
SUMMERS,KRISTIE	07/10/2023	\$ 18.09	UBER TRIP	TO AND FROM EVENT

AUGUST 2023
P CARD PURCHASES

ACCOUNT NAME	DATE	AMOUNT	VENDOR	DESCRIPTION
SUMMERS,KRISTIE	07/10/2023	\$ 5.00	UBER TRIP	TO AND FROM EVENT
SUMMERS,KRISTIE	07/10/2023	\$ 90.49	UBER TRIP	TO AND FROM THE AIRPORT
SUMMERS,KRISTIE	07/10/2023	\$ 13.65	UBER TRIP	TO AND FROM EVENT
TAYLOR,RHONDA L	07/13/2023	\$ 199.00	GLOBAL LEADERSHIP NETW	GLOBAL LEADERSHIP CONFERENCE - R TAYLOR
WINSPEAR,NATALIE	07/21/2023	\$ (210.83)	HILTON	CREDIT HOTEL FOR MTSS CONFERENCE
WINSPEAR,NATALIE	07/21/2023	\$ 470.80	HILTON	P. FERNANDEZ HOTEL FOR MTSS CONFERENCE
WINSPEAR,NATALIE	07/20/2023	\$ 492.03	TST* PUESTO ANAHEIM	DINNER FOR STAFF DURING MTSS CONFERENCE
WINSPEAR,NATALIE	07/19/2023	\$ 209.43	HILTON	HOTEL CANCELATION CHARGE
WINSPEAR,NATALIE	07/10/2023	\$ 210.83	HILTON	HOTEL MTSS CONFERENCE
BOWMAN,ROBYN	07/28/2023	\$ 40.35	UBER TRIP	TRANSPORTATION FOR ECE CONFERENCE
BOWMAN,ROBYN	07/26/2023	\$ 13.26	UBER TRIP	TRANSPORTATION FOR ECE CONFERENCE
BOWMAN,ROBYN	07/26/2023	\$ 40.72	UBER TRIP	TRANSPORTATION FOR ECE CONFERENCE
BOWMAN,ROBYN	07/21/2023	\$ 31.81	WAL-MART #1917	PAPER GOODS
BOWMAN,ROBYN	07/21/2023	\$ 6.27	HOBBY-LOBBY #658	MISC SUPPLIES
BOWMAN,ROBYN	07/18/2023	\$ 5.49	DOLLAR TREE	LED LIGHTS
BOWMAN,ROBYN	07/18/2023	\$ 13.57	TARGET 00014852	OFFICE SUPPLIES
BOWMAN,ROBYN	07/16/2023	\$ 14.82	DOLLAR TREE	SPRINKLERS AND WATER CANS
BOWMAN,ROBYN	07/11/2023	\$ 76.20	MICHAELS #9490	PROGRAM CRAFT SUPPLIES
BOWMAN,ROBYN	07/11/2023	\$ 42.76	WAL-MART #1917	MISC SUPPLIES
BOWMAN,ROBYN	07/07/2023	\$ 625.00	IN *EVERYCHILD CALIFOR	ECE DUES - AGENCY 1-5 SEAT MEMBERSHIP
BOWMAN,ROBYN	07/07/2023	\$ 19.45	WAL-MART #1917	MISC SUPPLIES
BOWMAN,ROBYN	07/06/2023	\$ 92.88	SAMS CLUB #6235	PAPER GOODS, & PLASTICS
SUMMERS,KRISTIE	07/14/2023	\$ 183.15	WALMART.COM 8009666546	SHELVING SUPPLIES
SUMMERS,KRISTIE	07/14/2023	\$ 65.00	CALIFORNIA SCHOOL NUTR	MEMBERSHIP
		\$ 19,702.71		

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: September 14, 2023

Agenda Item:

Ratification of Purchase Orders and Change Orders Listing (August 1, to August 31, 2023)

Background (Describe purpose/rationale of the agenda item):

The Governing Board must ratify all purchase orders and change orders that have been created pursuant to the authority granted under Education Code 17605 and Board Policy 3300 that authorizes staff to purchase supplies, materials, equipment, and services up to the amounts specified in Public Contract Code 20111. In addition, the Governing Board should review and ratify all purchase orders and change orders August 1 through August 31, 2023 is attached.

Fiscal Impact (Cost):

\$4,707,232.73

Funding Source:

General Fund Total: \$2,448,712.90 Student Body ASB Total: \$0.00, Child Development Total: \$34,735.50 Child Nutrition Total: \$45,017.02 Special Reserve Capital Outlay Project Total: \$40,221

Addresses Emphasis Goal(s):

☐ **#1:** Academic Achievement ☐ **#2:** Social Emotional ☐ **#3:** Physical Environments

Recommended Action:

- | | |
|---|--|
| <input type="checkbox"/> Informational | <input type="checkbox"/> Denial/Rejection |
| <input type="checkbox"/> Discussion | <input checked="" type="checkbox"/> Ratification |
| <input type="checkbox"/> Approval | <input type="checkbox"/> Explanation: Click here to enter text. |
| <input type="checkbox"/> Adoption | |

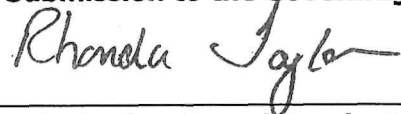
Originating Department/School: Business Services

Submitted/Recommended By:



Lisa Davis, Assistant Superintendent

Approved for Submission to the Governing Board:



Dr. Rhonda Taylor, Superintendent

Reviewed by Cabinet Member _____

AUG 2023 PURCHASE ORDERS

PO No.	Supplier	PO Ref	Fund	Site/Dept	Total
0000009503	AMAZON CAPITAL SERVICES, INC.	ED SERVICES Supplies 2023-24	0100	Education Services	4,310.00
0000009507	DATA DISPOSAL, INC.	LP Shredding Chg 2023-24	0100	Lindo Park	175.00
0000009508	DATA DISPOSAL, INC.	LV Shredding Chg 2023-24	0100	Lakeview	100.00
0000009509	GOPHER SPORT	TDS Supplies 2023-24	0100	Tierra Del Sol	1,077.50
0000009510	FIBRE RESOURCES UNLIMITED, INC.	TDS Supplies 2023-24	0100	Tierra Del Sol	400.00
0000009511	SPARKLETTTS	DW Water Service 2023-24	0100	Business Services	300.00
0000009511	SPARKLETTTS	DW Water Service 2023-24	0100	Flex School	100.00
0000009511	SPARKLETTTS	DW Water Service 2023-24	0100	Human Resources	150.00
0000009511	SPARKLETTTS	DW Water Service 2023-24	0100	Lakeview	650.00
0000009511	SPARKLETTTS	DW Water Service 2023-24	0100	Lemon Crest	800.00
0000009511	SPARKLETTTS	DW Water Service 2023-24	0100	Maintenance & Operations	350.00
0000009511	SPARKLETTTS	DW Water Service 2023-24	0100	Riverview	530.00
0000009511	SPARKLETTTS	DW Water Service 2023-24	0100	Special Education	300.00
0000009511	SPARKLETTTS	DW Water Service 2023-24	0100	Transportation	350.00
0000009511	SPARKLETTTS	DW Water Service 2023-24	0100	Winter Gardens	500.00
0000009514	SHRED IT	LF Shredding Chg 2023-24	0100	Lakeside Farms	500.00
0000009515	SHRED IT	LC Shredding Chg 2023-24	0100	Lemon Crest	1,500.00
0000009516	MISSION IMPRINTABLES, INC	ASES Supplies 2023-24	0100	ESS/ASES	11,313.75
0000009517	PARKWAY BOWL	ESS Field Trips 2023-24	0100	ESS/ASES	25,000.00
0000009518	PETER PIPER PIZZA	ESS Field Trips 2023-24	0100	ESS/ASES	12,000.00
0000009519	JUMP 4 ADAN, INC	ESS Field Trips 2023-24	0100	ESS/ASES	4,000.00
0000009520	MCGRAW-HILL	READING WONDERS YOUR TURN PRAC	0100	Education Services	33,644.59
0000009521	MCGRAW-HILL	LF - READING WONDERS YOUR TURN	0100	Education Services	46,557.39
0000009522	MCGRAW-HILL	LC - READING WONDERS YOUR TURN	0100	Education Services	41,740.13
0000009523	MCGRAW-HILL	WG - READING WONDERS YOUR TURN	0100	Education Services	11,117.98
0000009524	MCGRAW-HILL	RV - READING WONDERS YOUR TURN	0100	Education Services	23,709.84
0000009525	MCGRAW-HILL	LV - READING WONDERS YOUR TURN	0100	Education Services	41,938.74
0000009526	COX COMMUNICATIONS	DW Internet Service 2023-24	0100	Business Services	1,133.00
0000009526	COX COMMUNICATIONS	DW Internet Service 2023-24	0100	Flex School	975.00
0000009526	COX COMMUNICATIONS	DW Internet Service 2023-24	0100	Lakeside Farms	1,133.00
0000009526	COX COMMUNICATIONS	DW Internet Service 2023-24	0100	Lakeside Middle School	1,133.00
0000009526	COX COMMUNICATIONS	DW Internet Service 2023-24	0100	Lakeview	1,133.00
0000009526	COX COMMUNICATIONS	DW Internet Service 2023-24	0100	Lemon Crest	1,133.00
0000009526	COX COMMUNICATIONS	DW Internet Service 2023-24	0100	Lindo Park	1,133.00
0000009526	COX COMMUNICATIONS	DW Internet Service 2023-24	0100	Maintenance & Operations	975.00
0000009526	COX COMMUNICATIONS	DW Internet Service 2023-24	0100	Riverview	1,133.00
0000009526	COX COMMUNICATIONS	DW Internet Service 2023-24	0100	Special Education	244.00
0000009526	COX COMMUNICATIONS	DW Internet Service 2023-24	0100	Technology	82,032.00
0000009526	COX COMMUNICATIONS	DW Internet Service 2023-24	0100	Tierra Del Sol	1,133.00
0000009526	COX COMMUNICATIONS	DW Internet Service 2023-24	0100	Transportation	488.00
0000009526	COX COMMUNICATIONS	DW Internet Service 2023-24	0100	Winter Gardens	1,133.00
0000009527	SCHOOL SPECIALTY, INC	TDS Desk	0100	Tierra Del Sol	713.94
0000009528	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	DO Copier Lease&Copy Chg 2324	0100	Business Services	1,755.59
0000009528	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	DO Copier Lease&Copy Chg 2324	0100	Education Services	544.83
0000009528	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	DO Copier Lease&Copy Chg 2324	0100	Health Services	60.54
0000009528	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	DO Copier Lease&Copy Chg 2324	0100	Human Resources	1,271.28
0000009528	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	DO Copier Lease&Copy Chg 2324	0100	Pupil Services	302.69
0000009528	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	DO Copier Lease&Copy Chg 2324	0100	Special Education	363.22
0000009528	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	DO Copier Lease&Copy Chg 2324	0100	Superintendent	1,634.50
0000009529	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	ESS Copy Chg 2023-24	0100	ESS/ASES	1,500.00
0000009530	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	LEAPP PreK Copy Chg 2023-24	0100	Special Education	250.00
0000009532	DAVE & BUSTERS of CALIFORNIA, Inc.	ESS Field Trips 2023-24	0100	ESS/ASES	32,325.00
0000009533	ALBERTSONS	ASES Supplies 2023-24	0100	ESS/ASES	7,900.00
0000009534	CORODATA SHREDDING, INC.	ASES Shredding Chg 2023-24	0100	ESS/ASES	1,000.00
0000009535	PROJECT LEAD THE WAY	PLTW	0100	Tierra Del Sol	950.00
0000009536	HOME DEPOT CREDIT SERVICES	ASES Supplies 2023-24	0100	ESS/ASES	3,555.77
0000009537	INDIAN HILLS CAMP	ESS Field Trips 2023-24	0100	ESS/ASES	10,000.00
0000009538	S&S WORLDWIDE	ASES Supplies 2023-24	0100	ESS/ASES	1,038.75
0000009539	VICTORY KOREDRY	ESS Supplies 2023-24	0100	ESS/ASES	10,000.00
0000009540	ZOOLOGICAL SOCIETY	ESS Field Trips 2023-24	0100	ESS/ASES	20,000.00
0000009541	SHRED IT	LMS Shredding Chg 2023-24	0100	Lakeside Middle School	1,000.00
0000009542	CENTER FOR RESPONSIVE SCHOOLS, INC.	TDS Half-Day Workshop	0100	Pupil Services	3,900.00
0000009543	NUTRIEN AG SOLUTION	M&O Supplies 2023-24	0100	Maintenance & Operations	4,310.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	0100	Business Services	240.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	0100	Education Services	500.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	0100	ESS/ASES	1,290.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	0100	Flex School	95.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	0100	Health Services	100.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	0100	Human Resources	1,200.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	0100	Lakeside Farms	1,630.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	0100	Lakeside Middle School	1,945.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	0100	Lakeview	1,300.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	0100	Lemon Crest	750.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	0100	Lindo Park	940.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	0100	Maintenance & Operations	300.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	0100	Psychology Services	175.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	0100	Pupil Services	50.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	0100	Riverview	945.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	0100	Special Education	1,250.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	0100	Superintendent	250.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	0100	Technology	150.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	0100	Tierra Del Sol	2,200.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	0100	Transportation	5.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	0100	Winter Gardens	275.00

0000009545	CURRIER & HUDSON	DO Legal Services 2023-24	0100	Human Resources	40,000.00
0000009545	CURRIER & HUDSON	DO Legal Services 2023-24	0100	Superintendent	70,000.00
0000009546	ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	DO Legal Services 2023-24	0100	Business Services	20,000.00
0000009546	ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	DO Legal Services 2023-24	0100	Special Education	100,000.00
0000009547	OFFICE DEPOT, INC	SPED PreK Supplies 2023-24	0100	Special Education	538.75
0000009548	LAKESIDE WATER DISTRICT	DW Water Service 2023-24	0100	ESS/ASES	267.00
0000009548	LAKESIDE WATER DISTRICT	DW Water Service 2023-24	0100	Flex School	8,906.00
0000009548	LAKESIDE WATER DISTRICT	DW Water Service 2023-24	0100	Lakeside Farms	6,288.00
0000009548	LAKESIDE WATER DISTRICT	DW Water Service 2023-24	0100	Lakeside Middle School	2,830.00
0000009548	LAKESIDE WATER DISTRICT	DW Water Service 2023-24	0100	Lemon Crest	7,065.00
0000009548	LAKESIDE WATER DISTRICT	DW Water Service 2023-24	0100	Lindo Park	7,841.00
0000009548	LAKESIDE WATER DISTRICT	DW Water Service 2023-24	0100	Maintenance & Operations	151.00
0000009548	LAKESIDE WATER DISTRICT	DW Water Service 2023-24	0100	Riverview	5,950.00
0000009548	LAKESIDE WATER DISTRICT	DW Water Service 2023-24	0100	Special Education	3,571.00
0000009548	LAKESIDE WATER DISTRICT	DW Water Service 2023-24	0100	Technology	230.00
0000009548	LAKESIDE WATER DISTRICT	DW Water Service 2023-24	0100	Tierra Del Sol	8,208.00
0000009548	LAKESIDE WATER DISTRICT	DW Water Service 2023-24	0100	Transportation	1,336.00
0000009548	LAKESIDE WATER DISTRICT	DW Water Service 2023-24	0100	Winter Gardens	6,240.00
0000009551	CPI	CPI INV NAIN-008317 - CPI INST	0100	Special Education	4,249.00
0000009552	CPI	CPI INV NAIN-006577 - MEMBERSH	0100	Special Education	200.00
0000009553	EDCO DISPOSAL CORPORATION	DW Trash Service 2023-24	0100	Business Services	6,345.00
0000009553	EDCO DISPOSAL CORPORATION	DW Trash Service 2023-24	0100	ESS/ASES	1,304.00
0000009553	EDCO DISPOSAL CORPORATION	DW Trash Service 2023-24	0100	Flex School	3,999.00
0000009553	EDCO DISPOSAL CORPORATION	DW Trash Service 2023-24	0100	Lakeside Farms	7,404.00
0000009553	EDCO DISPOSAL CORPORATION	DW Trash Service 2023-24	0100	Lakeside Middle School	8,857.00
0000009553	EDCO DISPOSAL CORPORATION	DW Trash Service 2023-24	0100	Lakeview	5,736.00
0000009553	EDCO DISPOSAL CORPORATION	DW Trash Service 2023-24	0100	Lemon Crest	5,222.00
0000009553	EDCO DISPOSAL CORPORATION	DW Trash Service 2023-24	0100	Lindo Park	6,232.00
0000009553	EDCO DISPOSAL CORPORATION	DW Trash Service 2023-24	0100	Maintenance & Operations	8,701.00
0000009553	EDCO DISPOSAL CORPORATION	DW Trash Service 2023-24	0100	Riverview	7,149.00
0000009553	EDCO DISPOSAL CORPORATION	DW Trash Service 2023-24	0100	Special Education	874.50
0000009553	EDCO DISPOSAL CORPORATION	DW Trash Service 2023-24	0100	Tierra Del Sol	8,848.00
0000009553	EDCO DISPOSAL CORPORATION	DW Trash Service 2023-24	0100	Transportation	1,249.00
0000009553	EDCO DISPOSAL CORPORATION	DW Trash Service 2023-24	0100	Winter Gardens	4,098.00
0000009554	SOUTHWEST SCHOOL & OFFICE SUPPLY	DA Supplies 2023-24	0100	Flex School	1,077.50
0000009555	SOUTHWEST SCHOOL & OFFICE SUPPLY	LF Supplies 2023-24	0100	Lakeside Farms	5,387.50
0000009556	SOUTHWEST SCHOOL & OFFICE SUPPLY	LC Supplies 2023-24	0100	Lemon Crest	1,616.25
0000009557	SOUTHWEST SCHOOL & OFFICE SUPPLY	LP Supplies 2023-24	0100	Lindo Park	3,232.50
0000009558	SOUTHWEST SCHOOL & OFFICE SUPPLY	LV Supplies 2023-24	0100	Lakeview	1,616.25
0000009559	SOUTHWEST SCHOOL & OFFICE SUPPLY	WG Supplies 2023-24	0100	Winter Gardens	2,693.75
0000009560	SOUTHWEST SCHOOL & OFFICE SUPPLY	TDS Supplies 2023-24	0100	Tierra Del Sol	10,775.00
0000009561	RAYNE OF SAN DIEGO	LP Water Softener Chg 2023-24	0100	Lindo Park	425.00
0000009562	RAYNE OF SAN DIEGO	TDS Water Softener Chg 2023-24	0100	Tierra Del Sol	400.00
0000009563	RAYNE OF SAN DIEGO	LMS Water Softener Chg 2023-24	0100	Lakeside Middle School	500.00
0000009564	SMART & FINAL	LMS Supplies 2023-24	0100	Lakeside Middle School	3,709.62
0000009565	COUNTY OF SAN DIEGO	DW Sewer Service 2023-24	0100	Business Services	554.00
0000009565	COUNTY OF SAN DIEGO	DW Sewer Service 2023-24	0100	Lakeside Farms	4,925.00
0000009565	COUNTY OF SAN DIEGO	DW Sewer Service 2023-24	0100	Lakeside Middle School	7,667.00
0000009565	COUNTY OF SAN DIEGO	DW Sewer Service 2023-24	0100	Lakeview	5,521.00
0000009565	COUNTY OF SAN DIEGO	DW Sewer Service 2023-24	0100	Lemon Crest	4,265.00
0000009565	COUNTY OF SAN DIEGO	DW Sewer Service 2023-24	0100	Lindo Park	3,460.00
0000009565	COUNTY OF SAN DIEGO	DW Sewer Service 2023-24	0100	Riverview	4,750.00
0000009565	COUNTY OF SAN DIEGO	DW Sewer Service 2023-24	0100	Tierra Del Sol	7,408.00
0000009565	COUNTY OF SAN DIEGO	DW Sewer Service 2023-24	0100	Transportation	3,187.00
0000009565	COUNTY OF SAN DIEGO	DW Sewer Service 2023-24	0100	Winter Gardens	2,506.00
0000009566	SAN DIEGO GAS & ELECTRIC	DW Gas & Electric	0100	Business Services	71,661.00
0000009566	SAN DIEGO GAS & ELECTRIC	DW Gas & Electric	0100	ESS/ASES	6,910.00
0000009566	SAN DIEGO GAS & ELECTRIC	DW Gas & Electric	0100	Flex School	19,135.00
0000009566	SAN DIEGO GAS & ELECTRIC	DW Gas & Electric	0100	Lakeside Farms	147,225.00
0000009566	SAN DIEGO GAS & ELECTRIC	DW Gas & Electric	0100	Lakeside Middle School	168,391.00
0000009566	SAN DIEGO GAS & ELECTRIC	DW Gas & Electric	0100	Lakeview	130,289.00
0000009566	SAN DIEGO GAS & ELECTRIC	DW Gas & Electric	0100	Lemon Crest	114,222.00
0000009566	SAN DIEGO GAS & ELECTRIC	DW Gas & Electric	0100	Lindo Park	93,261.00
0000009566	SAN DIEGO GAS & ELECTRIC	DW Gas & Electric	0100	Maintenance & Operations	26,314.00
0000009566	SAN DIEGO GAS & ELECTRIC	DW Gas & Electric	0100	Riverview	90,413.00
0000009566	SAN DIEGO GAS & ELECTRIC	DW Gas & Electric	0100	Special Education	9,755.50
0000009566	SAN DIEGO GAS & ELECTRIC	DW Gas & Electric	0100	Technology	19,494.00
0000009566	SAN DIEGO GAS & ELECTRIC	DW Gas & Electric	0100	Tierra Del Sol	156,594.00
0000009566	SAN DIEGO GAS & ELECTRIC	DW Gas & Electric	0100	Transportation	35,444.00
0000009566	SAN DIEGO GAS & ELECTRIC	DW Gas & Electric	0100	Winter Gardens	52,349.00
0000009567	HELIX WATER DISTRICT	DW Water Service 2023-24	0100	Lakeview	13,152.00
0000009568	AT&T	DW Phone Service 2023-24	0100	Business Services	14,588.00
0000009568	AT&T	DW Phone Service 2023-24	0100	Flex School	780.00
0000009568	AT&T	DW Phone Service 2023-24	0100	Lakeside Farms	586.00
0000009568	AT&T	DW Phone Service 2023-24	0100	Lakeside Middle School	781.00
0000009568	AT&T	DW Phone Service 2023-24	0100	Lakeview	780.00
0000009568	AT&T	DW Phone Service 2023-24	0100	Lemon Crest	1,368.00
0000009568	AT&T	DW Phone Service 2023-24	0100	Lindo Park	780.00
0000009568	AT&T	DW Phone Service 2023-24	0100	Maintenance & Operations	586.00
0000009568	AT&T	DW Phone Service 2023-24	0100	Riverview	194.00
0000009568	AT&T	DW Phone Service 2023-24	0100	Technology	7,500.00
0000009568	AT&T	DW Phone Service 2023-24	0100	Tierra Del Sol	782.00
0000009568	AT&T	DW Phone Service 2023-24	0100	Winter Gardens	755.00
0000009570	BOB STALL CHEVROLET	2023-24 BOB STALL CHEVROLET	0100	Transportation	1,616.25
0000009571	FULCRUM MANAGEMENT SOLUTIONS INC	SMALL ROOM (UP TO 5 LEADERS)	0100	Education Services	19,215.00
0000009572	VERIZON WIRELESS	DW Phone Service 2023-24	0100	Business Services	608.00
0000009572	VERIZON WIRELESS	DW Phone Service 2023-24	0100	Education Services	1,549.00

0000009572	VERIZON WIRELESS	DW Phone Service 2023-24	0100	ESS/ASES	16,104.00
0000009572	VERIZON WIRELESS	DW Phone Service 2023-24	0100	Flex School	785.00
0000009572	VERIZON WIRELESS	DW Phone Service 2023-24	0100	Health Services	962.00
0000009572	VERIZON WIRELESS	DW Phone Service 2023-24	0100	Human Resources	489.00
0000009572	VERIZON WIRELESS	DW Phone Service 2023-24	0100	Maintenance & Operations	5,643.00
0000009572	VERIZON WIRELESS	DW Phone Service 2023-24	0100	Pupil Services	392.00
0000009572	VERIZON WIRELESS	DW Phone Service 2023-24	0100	Superintendent	651.00
0000009572	VERIZON WIRELESS	DW Phone Service 2023-24	0100	Technology	2,434.00
0000009572	VERIZON WIRELESS	DW Phone Service 2023-24	0100	Transportation	1,223.00
0000009582	VISTA HILL FOUNDATION	.4 FTE Agency Therapist	0100	Special Education	40,296.00
0000009584	NEXT DAY PRINTED TEES	TDS PE Supplies 2023-24	0100	Tierra Del Sol	8,620.00
0000009585	AMAZON CAPITAL SERVICES, INC.	DA TEACHER DESK CART	0100	Flex School	263.99
0000009586	DARIN CURTIS	Summer Academy	0100	Education Services	359.77
0000009587	FIBRE RESOURCES UNLIMITED, INC	JULY SHREDDING	0100	Tierra Del Sol	175.00
0000009588	WESTERN FOOD SAFETY LLC	CN - SERVESAFE	0100	Child Nutrition	3,094.00
0000009589	HEGGERTY PHONEMIC AWARENESS	"PRIMARY CURRICULUM 2022-SKU:	0100	Riverview	1,252.42
0000009592	dba STS EDUCATION	TDS - HALO SENSORS/ENGIN MAINT	0100	Tierra Del Sol	11,657.98
0000009593	COOLE SCHOOL	TDS - SCHOOL PLANNERS	0100	Tierra Del Sol	4,432.19
0000009594	SCHOLASTIC INC	TDS INV M7398497 7	0100	Tierra Del Sol	2,556.66
0000009598	Foundation for Educational Administ	MEMBERSHIP RENEWAL	0100	Superintendent	1,000.00
0000009599	CALIFORNIA SCHOOL BOARDS ASSN	GAMUT POLICY PLUS	0100	Superintendent	22,303.00
0000009600	LEVEL LEARNING, INC.	12 MONTH SUBSCRIPTION	0100	Tierra Del Sol	5,700.00
0000009603	IMAGINE LEARNING, INC.	EL STUDENTS LESSONS MODULES 1	0100	Education Services	26,542.49
0000009604	SPECIALIZED THERAPY SERVICES	Summer Academy/ESY Nurse	0100	Education Services	5,623.50
0000009605	dba STS EDUCATION	ENGIN/MAINT	0100	Tierra Del Sol	209.00
0000009607	TEACHING STRATEGIES , LLC	"THE CREATIVE CURRICULUM® FOR	0100	Special Education	53,213.14
0000009608	AMAZON CAPITAL SERVICES, INC.	SPED SAUDER STEEL RIVER FILE P	0100	Special Education	143.32
0000009609	GOPHER SPORT	TDS - SUPPLIES	0100	Tierra Del Sol	4,168.95
0000009614	ALLIANCE FOR AFRICAN ASSISTANCE	Imapet Aid Translation	0100	Superintendent	113.94
0000009616	HOME DEPOT CREDIT SERVICES	LMS Supplies 2023/24	0100	Lakeside Middle School	1,077.50
0000009617	AMPLIFY EDUCATION, INC.	LMS DESMOS MATH STUD LICENSE	0100	Lakeside Middle School	10,800.00
0000009618	N2Y, INC/UNIQUE LEARNING SYS.	SYMBOLSTIX PRIME® / SYMBOLSTI	0100	Special Education	3,064.62
0000009619	AMPLIFY EDUCATION, INC.	TDS - DESMO MATH STUDENT LICEN	0100	Tierra Del Sol	4,500.00
0000009620	EASY ICE	2023/24 ICE MACHINE SERVICE/RE	0100	ESS/ASES	1,500.00
0000009621	NEARPOD INC.	NEARPOD PREMIUM PLUS SCHOOL	0100	Education Services	5,200.00
0000009622	PROCARE SOFTWARE, LLC	2023/24 ESS ANNUAL CHARGE	0100	ESS/ASES	3,360.00
0000009623	MANDARIN MATRIX INC	STUDENT ACCOUNT STANDARD \$75 E	0100	Education Services	14,000.00
0000009624	INKREN INC./SKRITTER	FULL ACCESS TO SKRITTER FOR 15	0100	Education Services	1,500.00
0000009625	JEWELL ENTERPRISES SO LLC	BINDER SETS (22 PAGES FROM 11	0100	Special Education	407.42
0000009627	GROSSMONT UNION HIGH SCHOOL DISTRICT	TDS - TRANSPORTATION BEACH TRI	0100	Tierra Del Sol	750.00
0000009628	5 - STAR STUDENTS	PLATINUM PACKAGE SMALL SCHOOL	0100	Tierra Del Sol	2,650.00
0000009629	OLDCASTLE INFRASTRUCTURE, INC.	2023/24 INFRASTRUCTURE MANAGEME	0100	Maintenance & Operations	538.75
0000009630	AMERI-MEX PLUMBING INC	2023/24 Maint Plumbing	0100	Maintenance & Operations	5,000.00
0000009631	dba A1 Septic Services	2023/24 Maint A1Septic	0100	Maintenance & Operations	6,000.00
0000009633	MOVING MINDS	BEAN BAGS MULTI COLOR	0100	Flex School	4,299.69
0000009635	DATTEL SYSTEMS INCORPORATED	AXIS TQ6812-E SOLO KIT, PN 026	0100	Technology	1,556.99
0000009637	VEX ROBOTICS, INC	VEX V5 CLASSROOM STARTER KIT	0100	Education Services	1,066.29
					\$ 2,418,315.01
0000009511	SPARKLETTS	DW Water Service 2023-24	1200	Preschool	\$ 750.00
0000009512	CORODATA SHREDDING, INC.	LEAPP Shredding Chg 2023-24	1200	Preschool	\$ 100.00
0000009513	LAKE SHORE LEARNING MATERIALS	LEAPP Supplies 2023/24	1200	Preschool	\$ 26,937.50
0000009526	COX COMMUNICATIONS	DW Internet Service 2023-24	1200	Preschool	\$ 244.00
0000009530	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	LEAPP PreK Copy Chg 2023-24	1200	Preschool	\$ 250.00
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	1200	Preschool	\$ 500.00
0000009548	LAKE SIDE WATER DISTRICT	DW Water Service 2023-24	1200	Preschool	\$ 280.00
0000009549	DEPARTMENT OF SOCIAL SERVICES	ANNUAL LICENSE FEE	1200	Preschool	\$ 242.00
0000009550	DEPARTMENT OF SOCIAL SERVICES	STATE LICENSE FEE	1200	Preschool	\$ 605.00
0000009553	EDCO DISPOSAL CORPORATION	DW Trash Service 2023-24	1200	Preschool	\$ 374.50
0000009566	SAN DIEGO GAS & ELECTRIC	DW Gas & Electric	1200	Preschool	\$ 3,452.50
0000009632	ALBERTSONS	2023/24 LEAPP Supplies	1200	Preschool	\$ 1,000.00
					\$ 34,735.50
0000009504	ECONOMY RESTAURANT & SUPPLY CO	CN - SHARE CARTS	1300	Child Nutrition	24,546.10
0000009505	ALFREDO TERRAZAS FUENTES	CN - Karen's Desk Install	1300	Child Nutrition	350.00
0000009506	PREFERRED PACKAGING	HS-48 Sealer	1300	Child Nutrition	8,064.85
0000009511	SPARKLETTS	DW Water Service 2023-24	1300	Child Nutrition	300.00
0000009528	KYOCERA DOCUMENT SOLUTIONS WEST, LLC	DO Copier Lease&Copy Chg 2324	1300	Child Nutrition	121.07
0000009544	ALL COPY PRODUCTS, INC	DW Printer Chg 2023-24	1300	Child Nutrition	850.00
0000009568	AT&T	DW Phone Service 2023-24	1300	Child Nutrition	240.00
0000009572	VERIZON WIRELESS	DW Phone Service 2023-24	1300	Child Nutrition	545.00
0000009612	FREEZING POINT LLC	CN - 2023-2024	1300	Child Nutrition	10,000.00
					\$ 45,017.02
0000009602	A & S FLOORING	FURNISH & INSTALL TARKETT EVEN	4000	Maintenance & Operations	33,276.00
					\$ 33,276.00
					TOTAL PURCHASE ORDERS \$ 2,531,343.53
					TOTAL (01) GENERAL FUND PO's 2,418,315.01
					TOTAL (08) BOND FUND PO's 0.00
					TOTAL (12) CHILD DEVELOPMENT 34,735.50
					TOTAL (13) CHILD NUTRITION FUND PO's 45,017.02
					TOTAL (40) SPECIAL RESERVE CAPITAL OUTLAY PROJECTS 33,276.00

AUG 2023 CHANGE ORDERS

PO No.	Supplier	PO Ref	Fund	Site/Dept	Total
0000008007	AMAZON CAPITAL SERVICES, INC.	CO - Amazon PO 9271	0100	Special Education	25.05
0000008011	WINTER GARDENS SMOG & TUNE	c/o WG Smog & Tune	0100	Maintenance & Operations	500.00
0000008012	SAN DIEGO FENCE COMPANY	c/o SD Fence	0100	Maintenance & Operations	19,000.00
0000008017	TURF STAR	c/o Turf Star	0100	Maintenance & Operations	2,000.00
0000008101	IMAGINE LEARNING, INC.	C/O PO 9603	0100	Education Services	554.40
0000008101	IMAGINE LEARNING, INC.	C/O PO 9603	0100	Education Services	1,235.03
0000008101	IMAGINE LEARNING, INC.	C/O PO 9603	0100	Education Services	1,692.84
0000008101	IMAGINE LEARNING, INC.	C/O PO 9603	0100	Education Services	1,309.32
0000008101	IMAGINE LEARNING, INC.	C/O PO 9603	0100	Education Services	0.00
0000008101	IMAGINE LEARNING, INC.	C/O PO 9603	0100	Education Services	2,612.50
0000008101	IMAGINE LEARNING, INC.	C/O PO 9603	0100	Education Services	0.00
0000008101	IMAGINE LEARNING, INC.	C/O PO 9603	0100	Education Services	1,468.75
					<u>\$ 30,397.89</u>
0000008005	DENNIS COOK ROOFING INC	c/o Dennis Cook PO 9307	4000	Maintenance & Operations	6,945.00
					<u>\$ 6,945.00</u>

TOTAL CHANGE ORDERS \$ 37,342.89

TOTAL (01) GENERAL FUND CO's 30,397.89

TOTAL (08) ASB FUNDS 0.00

TOTAL (12) CHILD DEVELOPMENT FUND CO's 0.00

TOTAL (13) CHILD NUTRITION CO's 0.00

TOTAL (40) SPECIAL RESERVE CAPITAL OUTLAY PROJECTS 6,945.00

LAKE SIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: September 14, 2023

Agenda Item:

Adoption of Resolution #2024-02 to Certify 2022-23 Gann Limit Appropriations and an Estimated Limit for 2023-24.

Background (Describe purpose/rationale of the agenda item):

In 1979, California voters approved a spending limit for State and Local government agencies including school districts. California State Constitution, Article XIIIB, requires that each district annually prepare a resolution for Board approval which reflects the funds subject to the Gann Limit Appropriation for fiscal year 2022-23 and an estimate for fiscal year 2023-24.

Fiscal Impact (Cost):

The 2022-23 appropriations subject to the Gann limitation are \$34,826,208.21 and the 2023-24 appropriations subject to the Gann limitation are estimated to be \$34,826,208.21.

Funding Source:

N/A

Recommended Action:

- | | |
|--|---|
| <input type="checkbox"/> Informational | <input type="checkbox"/> Denial/Rejection |
| <input type="checkbox"/> Discussion | <input type="checkbox"/> Ratification |
| <input type="checkbox"/> Approval | <input type="checkbox"/> Explanation: |
| <input checked="" type="checkbox"/> Adoption | |

Originating Department/School: Business Services

Submitted/Recommended By:

Approved for Submission to the Governing Board:



Lisa Davis, Assistant Superintendent

Dr. Rhonda Taylor, Superintendent

Reviewed by Cabinet Member

LAKESIDE UNION SCHOOL DISTRICT
San Diego County
Resolution No. 2024-02
RESOLUTION FOR ADOPTING THE “GANN” LIMIT
(Normal, no increase to Limit pursuant to G.C. 7902.1)

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the 2022-23 fiscal year and a projected Gann Limit for the 2023-24 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2021-22 and 2022-23 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2022-23 and 2023-24 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

PASSED AND ADOPTED this 14th day of September, 2023, by the Governing Board of the Lakeside Union School District of San Diego County, California by the following vote:

AYES:
NOES:
ABSENT:

STATE OF CALIFORNIA)
COUNTY OF SAN DIEGO)

I, _____, Clerk of the Governing Board of the Lakeside Union School District of San Diego County, California, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the said Board at a regular meeting thereof held at its regular place of meeting at the time and by the vote above stated, which resolution is on file in the office of the said board.

Clerk of the Governing Board

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: 9/14/23

Agenda Item:

Approve Resolution No 2024-03, the Guaranteed Maximum Price for the Central Kitchen Improvements Project and Related Actions.

Background (Describe purpose/rationale of the agenda item):

On June 22, 2023, the Board of Trustees adopted Resolution 2023-28, to thereby approve the Central Kitchen Improvements project ("Project") and the selection of GEM Industrial Electric, Inc. "GEM Industrial") as the contractor that will provide the best value for the Lakeside Union School District ("District"). The District is completing the Project using the "lease-leaseback" construction delivery method authorized by Education Code Section 17406. Resolution 2023-28 also approved a set of four agreements that, collectively, constitute the "instrument" needed in accordance with Section 17406 to complete the Project, specifically: (i) a preconstruction services agreement; (ii) a site lease; (iii) a sublease agreement; and (iv) a construction services agreement.

Consistent with the requirements of Education Code Section 17406, the County of San Diego Health and Human Services Agency, Public Health Services ("County Health Department") will approve the plans and specifications for the Project. Because the District's central kitchen is not a school facility, the District was not required to obtain approval of the plans and specifications from the California Department of General Services, Division of State Architect (aka, "DSA"). GEM Industrial has completed all of the pre-construction services and other things that are prerequisites to commencing construction of the Project. GEM Industrial has provided documentation and a rationale for the guaranteed maximum price (or "GMP") payable for completion of the Project, and District staff concurs that the proposed final GMP, as set forth in Resolution No. 2024-03, is reasonable and appropriate.

By approving and adopting Resolution No. 2024-03, the Board will be making certain findings, approving the final GMP for the Project, and directing District staff to take such actions as reasonably are necessary for completion of the Project.

Fiscal Impact (Cost):

\$928,024.53

Funding Source:

Fund 40: Special Reserve for Capital Outlay Projects

Addresses Emphasis Goal(s):

☐ **#1:** Academic Achievement ☐ **#2:** Social Emotional ☐ **#3:** Physical Environments

Recommended Action:

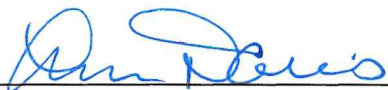
☐ **Informational** ☐ **Denial/Rejection**

-
- ☐ Discussion
☒ Approval
☐ Adoption

- ☐ Ratification
☐ Explanation: [Click here to enter text.](#)

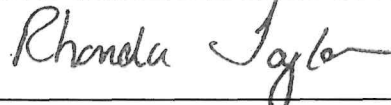
Originating Department/School: Business Services

Submitted/Recommended By:



Lisa Davis, Assistant Superintendent

Approved for Submission to the Governing Board:



Dr. Rhonda Taylor, Superintendent

Reviewed by Cabinet Member _____

RESOLUTION NO. 2024-03

**RESOLUTION OF THE BOARD OF TRUSTEES
OF THE LAKESIDE UNION SCHOOL DISTRICT
APPROVING THE GUARANTEED MAXIMUM PRICE FOR THE
CENTRAL KITCHEN IMPROVEMENT PROJECT AND RELATED ACTIONS**

WHEREAS, on June 22, 2023, the Board of Trustees of the Lakeside Union School District ("Board") approved Resolution No. 2023-28 to thereby approve certain agreements with GEM Industrial Electric, Inc. ("Contractor") providing for construction of improvements to the District's central kitchen ("Project") using the lease-leaseback ("LLB") construction delivery method authorized by Education Code Section 17406 (collectively, the LLB Agreements"); and

WHEREAS, as the date is yet to still be determined, the San Diego Health and Human Services Agency, Public Health Services ("County Health Department") will approve the plans and specifications for the Project and, subject to finalizing the amount payable to the Contractor as described below in this Resolution, the District desires to commence construction of the Project after final approval from the agency; and

WHEREAS, because the District's central kitchen is not a school facility, the District has determined that it is not necessary to obtain approval of the Project from the California Department of General Services, Division of State Architect (aka, "DSA"); and

WHEREAS, Subdivision (a)(3) of California Education Code Section 17406 provides that, when using the LLB construction delivery method, the contractor and the school district shall finalize the price payable to the contractor in exchange for the construction of the project, the contractor shall provide to the school district a written rationale for that price, and the school district must approve the price at a public meeting, before the contractor may proceed with any further work in connection with the Project; and

WHEREAS, the Contractor has completed the subcontractor selection process and provided to the District a written rationale for the guaranteed maximum price that, subject to possible modification during the course of construction, will be payable to the Contractor for completion of the Project, based on the plans and specifications for the Project as approved by the County Health Department ("Final GMP"), and, in support of the Final GMP, the Contractor also provided objectively verifiable information regarding the Contractor's costs to perform the work and services required to complete the Project; and

WHEREAS, Exhibit A to this Resolution sets forth an itemization of the Final GMP, and Exhibit B to this Resolution sets forth an amendment to the LLB Agreements that establishes the Final GMP for purposes of the Project; and

NOW, THEREFORE, the Board of Trustees of the Lakeside Union School District does hereby resolve, find, and order as follows:

Section 1. The foregoing recitals are all true and correct, and the Board hereby adopts such recitals as findings of the Board.

Section 2. The Board hereby approves the Final GMP for the Project that is set forth in Exhibit A to this Resolution, and the Board hereby approves the amendment to the LLB Agreements that is set forth in Exhibit B to this Resolution ("Amendment").

Section 3. The Board hereby authorizes and directs the District's Superintendent ("Superintendent"), the District's Assistant Superintendent, Business Services ("CBO"), or their designee, to sign and deliver the Amendment, in substantially the form set forth in Exhibit B to this Resolution. However, prior to execution of the Amendment, the Superintendent, CBO, or their designee, in consultation with District legal counsel, may authorize such non-substantive revisions to the Amendment as they determine are reasonably necessary and appropriate.

Section 4. The Board hereby authorizes and directs District staff to take such other actions, including, among others, expenditure of funds, as reasonably are necessary to cause the Project to be completed in accordance with the LLB Agreements, and all such actions are hereby authorized without need for further approval by the Board.

Section 5. This Resolution shall take effect immediately upon approval and adoption by the Board.

APPROVED AND ADOPTED by the Board of Trustees of the Lakeside Union School District, on September 14, 2023, as evidenced by the following signatures:

By: _____
Andrew Hayes, President of the Board of Trustees

ATTEST:

By: _____
Jim Bennett, Clerk of the Board of Trustees

EXHIBIT A TO RESOLUTION NO. 2024-03
ITEMIZED GUARANTEED MAXIMUM PRICE

Final GMP for the work depicted and described in the Drawings and Specifications is to be determined.
Contract will be signed after final approval from Health and Human Services agency.

Bid Breakdown:

Demo	42,840.00
Concrete	7,200.00
Wall/Roof Frame	32,200.00
Plumbing	130,650.00
Electric (gears and lights)	147,000.00
T-Bar Ceiling	16,620.00
Mechanical	148,480.00
Windows/Glazing	25,067.00
Asphalt	6,800.00
Roofing	11,090.00
Install Ansil	6,500.00
Patch & Paint	17,590.00
Data	4,500.00
Sand & Seal Floor	46,000.00
Furnish Kitchen Equipment	32,211.00
Install Kitchen Equipment	69,480.00
Fire Alarm Interlock	5,000.00
Final Clean	<u>6,400.00</u>
Subtotal:	\$755,628.00
10% price increases allowance and overtime	<u>75,562.80</u>
	\$831,190.80
10% Profit and Overhead	<u>831,190.00</u>
	\$914,309.88
1.5 % Payment and Performance Bonds	<u>13,714.65</u>
Total Bid	\$928,024.53

**AMENDMENT NO. 1
TO LEASE-LEASEBACK AGREEMENTS FOR
THE CENTRAL KITCHEN IMPROVEMENTS PROJECT**

This Amendment No. 1 to Lease-Leaseback Agreements for the Central Kitchen Improvements Project ("Amendment No. 1") is made effective as of September 14, 2023 ("Amendment Effective Date") by and between the Lakeside Union School District ("District"), a California public school district, and GEM Industrial Electric, Inc. ("Contractor"), a California corporation designated as entity number 0479316 by the California Secretary of State. The District and the Contractor may be referred to herein individually as a "Party" and collectively as the "Parties."

RECITALS

A. On June 22, 2023, the Board of Trustees of the Lakeside Union School District ("District Board") adopted Resolution No. 2023-28, to thereby approve the selection of the Contractor to construct improvements to the District's central kitchen ("Project") using the lease-leaseback ("LLB") construction delivery method authorized by Education Code Section 17406. Resolution No. 2023-28 also approved a set of interrelated agreements that includes: (i) the "Central Kitchen Improvements Project Preconstruction Services Agreement ("PSA"); (ii) the "Central Kitchen Improvements Project Site Lease Agreement ("SLA"); (iii) the "Central Kitchen Improvements Project Leaseback Agreement" ("LBA"); and (iv) the "Central Kitchen Improvements Project Construction Services Agreement" ("CSA"). The PSA, the SLA, the LBA, and the CSA (collectively, the "LLB Agreements") are all dated and made effective as of June 22, 2023, 2023. The Parties acknowledge that the Contractor was inadvertently referred to in the LLB Agreements as "GEM Industrial, Inc.," although the actual name of the Contractor, as registered with the California Secretary of State, is "GEM Industrial Electric, Inc."

B. The District and the Contractor have determined the final "guaranteed maximum price" payable to the Contractor in exchange for completion of the Project ("GMP") based on the work depicted and described in the Drawings and Specifications which shall be approved by the San Diego County Health and Human Services Agency, Public Health Services ("County Health Department") on a date to be determined. The Contractor provided to the District a written rationale for the GMP, and, on September 14, 2023, the District Board adopted Resolution No. 2024-03, to thereby approve the GMP for the Project.

C. Thus, the purpose of this Amendment No. 1 is to amend the LLB Agreements, as described in Section 2 of the CSA, in order to: (i) establish the final scope of the Work required for the Project; and (ii) establish the GMP payable to the Contractor for completion of that Work.

D. Capitalized terms used, but not defined, in this Amendment No. 1 shall have the respective meanings assigned to those terms in the LLB Agreements. The LLB Agreements, as amended by this Amendment No. 1, shall be referred to herein as the "Amended LLB Agreements."

NOW, in consideration of the foregoing and of their respective rights and obligations pursuant to the Amended LLB Agreements, consideration that each Party hereby acknowledges is adequate, the Parties agree as follows:

AGREEMENT

Section 1. Scope of Work. The scope of the Work that the Contractor is to perform in connection with the Project ("Scope of Work") is described in Exhibit "A" attached to this Amendment

No. 1. The Scope of Work may be modified only in accordance with the applicable procedures set forth in the Amended LLB Agreements. The Contractor shall complete the construction of the Project in strict accordance with the Amended LLB Agreements and the County Health Department-approved Drawings and Specifications identified in Exhibit A hereto. For avoidance of doubt, the Contractor must provide a payment bond and a performance bond, each in the full amount of the GMP, and must do all other things required by the Amended LLB Agreements.

Section 2. GMP. An itemized listing of the price of each component of the GMP, and the total amount of the GMP, are set forth in Exhibit "B" attached to this Amendment No. 1. For avoidance of doubt: (i) the language "Bid Breakdown" shall be interpreted as "GMP Breakdown"; (ii) the language "Total Bid" shall be interpreted as the "Final GMP" as defined in Subsection 6.2 of the CSA; (iii) the "10% price increases allowance and overtime" is not an allowance within the meaning of Subsection 6.3.3 of the CSA — it is a "Contractor Contingency" subject to Subsection 6.3.2 of the CSA, and the Parties have agreed to the amount of the Contractor Contingency notwithstanding that Subsection 6.3.2 limits the Contractor Contingency to not more than four percent of the Final GMP; and (iv) the components of the GMP may be modified only in accordance with the applicable procedures set forth in the Amended LLB Agreements. Subject to adjustments of the Scope of Work and/or GMP in accordance with the Amended LLB Agreements, the Contractor shall complete the entirety of the Scope of Work for an amount that does not exceed the Final GMP.

Section 3. Incorporation of Recitals and Exhibits. Each of the Recitals set forth at the beginning of this Amendment No. 1 is hereby incorporated as part of this Amendment No. 1 for purposes of interpreting this Amendment No. 1. Each of the Exhibits referenced in and attached to this Amendment No. 1 is hereby incorporated as an effective and operative part of this Amendment No. 1.

Section 4. No Other Modifications. This Amendment No. 1 shall be deemed and construed to have modified the LLB Agreements solely to the extent provided in Sections 1 and 2 herein. As modified by this Amendment No. 1, the LLB Agreements shall continue in full force and effect.

Section 5. Entire Agreement. This Amendment No. 1 sets forth the entire understanding and agreement of the Parties with respect to the subject matter addressed in this Amendment No. 1. This Amendment No. 1 supersedes and replaces any and all prior and contemporaneous discussions, negotiations, understandings, and agreements between the Parties (whether oral or written) relating to such subject matter.

Section 6. Severability. If a court of competent jurisdiction issues a final, binding decision to the effect that any provision of this Amendment No. 1 is void, invalid, or otherwise unenforceable, then: (i) except as determined by that court, such decision shall not be deemed or construed to apply to any other provision of this Amendment No. 1; (ii) all remaining provisions of this Amendment No. 1 shall continue in full force and effect; and (iii) such remaining provisions shall, to the maximum extent legally permissible, be construed to effect the intent of the Parties underlying the unenforceable provision.

Section 7. Conflicting Provisions. In each case that there is an irreconcilable conflict or inconsistency between any provision of this Amendment No. 1 and any provision of the LLB Agreements, the provision in this Amendment No. 1 shall govern.

Section 8. Governing Law and Venue. This Amendment No. 1 shall be governed by and construed in accordance with California law, notwithstanding any choice-of-law, conflict-of-laws, or other provision of any federal, state, or other law or governmental requirement. Any and all claims,

demands, actions, and other proceedings arising from this Amendment No. 1 shall be initiated and conducted solely in an appropriate venue located in the County of San Diego, California.

Section 9. Counterparts and Signatures. This Amendment No. 1 may be executed and delivered in any number of counterparts, each of which shall be an original, but all of which shall constitute one and the same instrument. Signature pages may be detached from counterpart originals of this Amendment No. 1 and combined with other counterpart originals in order to physically form one or more copies of this Amendment No. 1 containing the original signatures of both Parties' representatives. Signatures in PDF format sent electronically (i.e., via email) shall be binding for all purposes relating to this Amendment No. 1.

Section 10. Order of Execution. The Contractor shall approve, sign, and deliver this Amendment No. 1 to the District, and the District shall thereafter approve, sign, and deliver to the Contractor a fully executed copy of this Amendment No. 1.

Section 11. Due Authority. Each person who has signed this Amendment No. 1 on behalf of a Party shall be deemed and construed to thereby represent and warrant that he, she, or they have been duly authorized by that Party to sign, and thereby bind such Party to, this Amendment No. 1.

WHEREFORE, the Parties have executed this Amendment No. 1 as evidenced by the signatures, below, of their respective, duly authorized representatives.

Lakeside Union School District

GEM Industrial Electric, Inc.]

By: _____
Lisa Davis, Assistant Superintendent,
Business Services

By: _____
Douglas E. MacLachlan, Chief
Executive Officer

Board of Trustees Approved: September 14, 2023

EXHIBIT "B"

GMP

Bid Breakdown:

Demo	42,840.00
Concrete	7,200.00
Wall/Roof Frame	32,200.00
Plumbing	130,650.00
Electric (gears and lights)	147,000.00
T-Bar Ceiling	16,620.00
Mechanical	148,480.00
Windows/Glazing	25,067.00
Asphalt	6,800.00
Roofing	11,090.00
Install Ansil	6,500.00
Patch & Paint	17,590.00
Data	4,500.00
Sand & Seal Floor	46,000.00
Furnish Kitchen Equipment	32,211.00
Install Kitchen Equipment	69,480.00
Fire Alarm Interlock	5,000.00
Final Clean	<u>6,400.00</u>
Subtotal:	\$755,628.00
10% price increases allowance and overtime	<u>75,562.80</u>
	\$831,190.80
10% Profit and Overhead	<u>831,190.00</u>
	\$914,309.88
1.5 % Payment and Performance Bonds	<u>13,714.65</u>
Total Bid	\$928,024.53

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN DIEGO)

I, Jim Bennett, Clerk of the Board of Trustees of the Lakeside Union School District, do hereby certify that the Board of Trustees duly approved and adopted the foregoing Resolution No. 2024-03 (which includes Exhibits A and B thereto) during its regular meeting held on September 14, 2023, at which a quorum of such Board of Trustees was present and acting throughout, and for which notice and an agenda were prepared and posted as required by law, and that the Board of Trustees adopted Resolution No. 2024-03 by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENTEES:

By: _____
Jim Bennett, Clerk of the Board of Trustees

STATE OF CALIFORNIA)
) ss.
COUNTY OF SAN DIEGO)

I, Jim Bennett, Clerk of the Board of Trustees of the Lakeside Union School District, do hereby certify that the foregoing is a full, true and correct copy of the Board of Trustees' Resolution No.2024-03, and that the same has not been amended or repealed and is fully effective as of the date specified below.

Dated: _____, 2023

By: _____
Jim Bennett, Clerk of the Board of Trustees

LAKE SIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: 9/14/23

Agenda Item:

Removal of Amendment #2, "Central Kitchen Equipment" from the Climatec contract

Background (Describe purpose/rationale of the agenda item):

Approval is requested of Change Order #5, removal of Amendment #2 to the Climatec master agreement, "Installation Agreement between Lakeside Union School District and Climatec". The District chose to purchase the equipment through the vendor, instead of through Climatec, necessitating the removal of Amendment #2 to the original agreement. This reduces the total agreement to Climatec by \$95,781.00.

Fiscal Impact (Cost):

Reduction of \$95,781 to the Climatec agreement.

Funding Source:

General Fund

Addresses Emphasis Goal(s):

☐ #1: Academic Achievement ☐ #2: Social Emotional ☐ #3: Physical Environments

Recommended Action:

☐ Informational ☐ Denial/Rejection
☐ Discussion ☐ Ratification
☒ Approval ☐ Explanation: [Click here to enter text.](#)
☐ Adoption

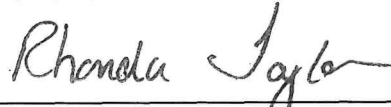
Originating Department/School: Business Services

Submitted/Recommended By:



Lisa Davis, Assistant Superintendent

Approved for Submission to the Governing Board:



Dr. Rhonda Taylor, Superintendent

Reviewed by Cabinet Member _____



Scope Deduction

Lakeside Union School District

Project Number: 90022032

CUSTOMER INFO	
Contact Name	Lisa Davis
Phone	(619) 390-2600
Email	lisadavis@lsusd.net
Address	12335 Woodside Avenue Lakeside, California 92040

PROJECT INFO	
Change Order Number	5
Amount	-\$95,781.00
Date	June 21, 2023
Address	Lakeside Farms - 11915 Lakeside Avenue Lakeside, California 92040
Purpose of Proposal	Removal of Purchase of Kitchen Equipment from Scope

DESCRIPTION OF WORK

This Proposed change order is to deduct the contract value of Amendment #2, dated December 16, 2021, and remove the subsequent scope included in Amendment #2 (attached for reference).

Original Base Contract Value: \$17,493,537.00
Previous Changes: \$728,662.00
Amount of this Change Order #5: -\$95,781.00
New Contract Value: \$18,126,418.00

TERMS & CONDITIONS

All other terms and conditions stated in the original *Energy Conservation Services Agreement Statement of Work* dated December 16, 2021 unless modified remain unchanged. This Scope of work by mutual written agreement shall become a Change Order authorization in addition to the Original Contract Amount and Scope of Work Statement.

Lakeside Unified School District

Signature

Print Name

Date

Title

Climatec, LLC.

Signature

Print Name

Digitally signed by Jim
Mullaney

Date: 2023.09.04 08:50:57
-07'00' Date

Title

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: September 14, 2023

Agenda Item:

Approval of the September contracts list for the fiscal year, 2023-24.

Background (Describe purpose/rationale of the agenda item):

Approval is requested for the attached list of agreements with outside vendors for fiscal year, 2023-24.

Fiscal Impact (Cost):

See attached list.

Funding Source:

General Fund.

Addresses Emphasis Goal(s):

- ☐ #1: Academic Achievement ☐ #2: Social Emotional ☐ #3: Physical Environments

Recommended Action:

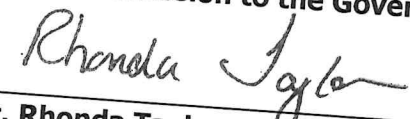
- ☐ Informational ☐ Denial/Rejection
☐ Discussion ☐ Ratification
☒ Approval ☐ Explanation: [Click here to enter text.](#)
☐ Adoption

Originating Department/School: Business Services

Submitted/Recommended By:


Lisa Davis, Assistant Superintendent

Approved for Submission to the Governing Board:


Dr. Rhonda Taylor, Superintendent

Reviewed by Cabinet Member

LUSD CONTRACTS 2023-24

Agency Name	Description	Contract #	Dept./Site	Began	Ends	Board Approval	Amount (not to exceed)
San Diego County Supt. Of Schools	Continuous Teacher Professional Learning	V2024-55	Ed Services	7/1/2023	6/30/2024		\$8,700.00
JT ADHD Coaching	Special Services & Administrative Advice	I2024-13	SPED	8/1/2023	6/30/2024		Not To Exceed \$5,000
Maxim Healthcare Staffing, Inc.	LVN Staffing	V2024-57	SPED	7/1/2023	6/30/2024		SEE RATE SHEET
Inclusive Leadership and Equity Consultants	LC SPED Administrative Support	I2024-14	SPED	8/21/2023	6/30/2024		Not To Exceed \$5,000
3 Chords/Epic Special Education Staffing	Eulalie Walket, SLP	V2024-33	SPED	7/13/2023	6/30/2024		See Rates
SDCOE - Aspire	Keeping Students On Track	V2024-58	TDS	7/1/2023	6/30/2024		Not To Exceed \$3,000
New Mediscan II, dba Cross Country Education	Contracted Agency Consultants	V2024-59	SPED	7/1/2023	6/30/2024		See Rate Sheet
Alliance For African Assistance	Interpretation	V2024-60	Ed Services	7/1/2023	6/30/2024		See Rates
Imagine Learning	EL Pilot 6-8	V2024-61	Ed Services	7/1/2023	6/30/2024		Not To Exceed \$26,542.50
Responsive Classroom	Consultation/Training	V2024-62	TDS	8/18/2023	8/18/2023		\$3,900.00
ABA-360	ABA-360 Addendum	I2023-038A	SPED	1/24/2023	6/30/2024		DATE CHANGE ONLY
Golden Office Trailer, Inc	Golden Office Trailers, Inc Lease Agreement #R0005131	V2024-63	BS	9/1/2023	6/30/2028		\$60,295.62
School Climate Health & Learning California Survey System	California Healthy Kids Survey	V2024-64	PUPIL SERVICES	9/1/2023	6/30/2024		See Rate Sheet
NWEA a division of Houghton Mifflin Harcourt Publishing Company	MAP Accelerator through Clever	V2024-65	TDS	8/1/2023	7/31/2024		\$8,178.75
Sunbelt Staffing	IEP Modifications ISA Contractor	V2024-66	SPED	7/1/2023	6/30/2024		See Rate Sheet
Specialized Education of California, Inc. (Sierra)	Special Education/Related Services with ISA	V2024-67	SPED	7/1/2023	6/30/2024		See Rate Sheet
SIA (School Innovations & Achievement)	A2A Communication Package	V2024-68	PUPIL SERVICES	8/31/2023	6/30/2024		\$15,100.00
National Constnuction Rentals, Inc.	Monthly Rental, 2 Station Restroom Trailer	V2024-69	DREAM/MAINT	8/4/2023	6/30/2024		\$25,133.68
The EvalGroup	IEP and IFSP	V2024-70	SPED	7/1/2023	6/30/2024		See Rate Sheet
Grants							
San Diego County Supt. of Schools	COPES-Amendment #1 (HOPE Squad)	G2022-02A	Pupil Services	7/1/2023			Not Applicable

LAKE SIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: September 14, 2023

Agenda Item:

Application for 2022-23 Categorical Funding – Title I, Part A (Basic), Title II, Part A (Supporting Effective Instruction), Title III – English Learner, Title III – Immigrant, Title IV, Part A (Student Support)

Background (Describe purpose/rationale of the agenda item):

LEA must apply for specific categorical funds for a school year through the Consolidated Application. Application is reviewed with District Advisory Committee and District English Language Advisory Committee.

Fiscal Impact (Cost):

N/A

Funding Source:

N/A

Addresses Emphasis Goal(s):

☐ **#1:** Academic Achievement ☐ **#2:** Social Emotional ☐ **#3:** Physical Environments

Recommended Action:

<input type="checkbox"/> Informational	<input type="checkbox"/> Denial/Rejection
<input type="checkbox"/> Discussion	<input type="checkbox"/> Ratification
<input type="checkbox"/> Approval	<input type="checkbox"/> Explanation: Click here to enter text.
<input type="checkbox"/> Adoption	

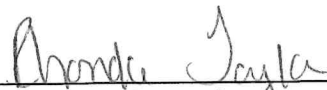
Originating Department/School: Educational Services

Submitted/Recommended By:

Approved for Submission to the Governing Board:

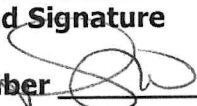


Principal/Department Head Signature



Dr. Rhonda Taylor, Superintendent

Reviewed by Cabinet Member



2023–24 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at <https://www.cde.ca.gov/fg/aa/co/ca21assurance.toc.asp>.

CDE Program Contact:

Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297

Consolidated Application Certification Statement

I hereby certify that all of the applicable state and federal rules and regulations will be observed by this applicant; that to the best of my knowledge the information contained in this application is correct and complete; and I agree to participate in the monitoring process regarding the use of these funds according to the standards and criteria set forth by the California Department of Education Federal Program Monitoring (FPM) Office. Legal assurances for all programs are accepted as the basic legal condition for the operation of selected projects and programs and copies of assurances are retained on site. I certify that we accept all assurances except for those for which a waiver has been obtained or requested. A copy of all waivers or requests is on file. I certify that actual ink signatures for this form are on file.

Authorized Representative's Full Name	Lisa Davis
Authorized Representative's Signature	
Authorized Representative's Title	Assistant Superintendent
Authorized Representative's Signature Date	08/30/2023

*****Warning*****

The data in this report may be protected by the Family Educational Rights and Privacy Act (FERPA) and other applicable data privacy laws. Unauthorized access or sharing of this data may constitute a violation of both state and federal law.

2023–24 Protected Prayer Certification

Every Student Succeeds Act (ESSA) Section 8524 specifies federal requirements regarding constitutionally protected prayer in public elementary and secondary schools. This form meets the annual requirement and provides written certification.

CDE Program Contact:

Miguel Cordova, Title I Policy, Program, and Support Office, MCordova@cde.ca.gov, 916-319-0381

Protected Prayer Certification Statement

The local educational agency (LEA) hereby assures and certifies to the California State Board of Education that the LEA has no policy that prevents, or otherwise denies participation in, constitutionally protected prayer in public schools as set forth in the "Guidance on Constitutionally Protected Prayer in Public Elementary and Secondary Schools."

The LEA hereby assures that this page has been printed and contains an ink signature. The ink signature copy shall be made available to the California Department of Education upon request or as part of an audit, a compliance review, or a complaint investigation.

The authorized representative agrees to the above statement	Yes
Authorized Representative's Full Name	Natalie Winspear
Authorized Representative's Title	Assistant Superintendent
Authorized Representative's Signature Date	08/28/2023
Comment If the LEA is not able to certify at this time, then an explanation must be provided in the comment field. (Maximum 500 characters)	

*****Warning*****

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2023–24 LCAP Federal Addendum Certification**CDE Program Contact:**Local Agency Systems Support Office, LCAPAddendum@cde.ca.gov, 916-323-5233**Initial Application**

To receive initial funding under the Every Student Succeeds Act (ESSA), a local educational agency (LEA) must have a plan approved by the State Educational Agency on file with the State. Within California, LEAs that apply for ESSA funds for the first time are required to complete the Local Control and Accountability Plan (LCAP), the LCAP Federal Addendum Template (Addendum), and the Consolidated Application (ConApp). The LCAP, in conjunction with the Addendum and the ConApp, serve to meet the requirements of the ESSA LEA Plan.

In order to initially apply for funds, the LEA must certify that the current LCAP has been approved by the local governing board or governing body of the LEA. As part of this certification, the LEA agrees to submit the LCAP Federal Addendum, that has been approved by the local governing board or governing body of the LEA, to the California Department of Education (CDE) and acknowledges that the LEA agrees to work with the CDE to ensure that the Addendum addresses all required provisions of the ESSA programs for which they are applying for federal education funds.

Returning Application

If the LEA certified a prior year LCAP Federal Addendum Certification data collection form in the Consolidated Application and Reporting System, then the LEA may use in this form the same original approval or adoption date used in the prior year form.

County Office of Education (COE) or District For a COE, enter the original approval date as the day the CDE approved the current LCAP. For a district, enter the original approval date as the day the COE approved the current LCAP	09/08/2022
Direct Funded Charter Enter the adoption date of the current LCAP	
Authorized Representative's Full Name	Natalie Winspear
Authorized Representative's Title	Assistant Superintendent

*****Warning*****

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2023–24 Application for Funding**CDE Program Contact:**Consolidated Application Support Desk, Education Data Office, ConAppSupport@cde.ca.gov, 916-319-0297**Local Governing Board Approval**

The local educational agency (LEA) is required to review and receive approval of their Application for Funding selections with their local governing board.

By checking this box the LEA certifies that the Local Board has approved the Application for Funding for the listed fiscal year	Yes
---	-----

District English Learner Advisory Committee Review

Per Title 5 of the California Code of Regulations Section 11308, if your LEA has more than 50 English learners, then the LEA must establish a District English Learner Advisory Committee (DELAC) which shall review and advise on the development of the application for funding programs that serve English learners.

By checking this box the LEA certifies that parent input has been received from the District English Learner Committee (if applicable) regarding the spending of Title III funds for the listed fiscal year	Yes
---	-----

Application for Categorical Programs

To receive specific categorical funds for a school year, the LEA must apply for the funds by selecting Yes below. Only the categorical funds that the LEA is eligible to receive are displayed.

Title I, Part A (Basic Grant) ESSA Sec. 1111 et seq. SACS 3010	Yes
Title II, Part A (Supporting Effective Instruction) ESEA Sec. 2104 SACS 4035	Yes
Title III English Learner ESEA Sec. 3102 SACS 4203	Yes
Title III Immigrant ESEA Sec. 3102 SACS 4201	No
Title IV, Part A (Student and School Support) ESSA Sec. 4101 SACS 4127	Yes

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2023–24 Title III English Learner Student Program Subgrant Budget

The purpose of this data collection form is to provide a proposed budget for English learner (EL) Student Program Subgrant funds only per the Title III English Learner Students Program requirements (ESSA, Sections 3114, 3115, & 3116).

CDE Program Contact:

Annie Abreu Park, Language Policy and Leadership Office, AAbreuPark@cde.ca.gov, 916-319-9620
Geoffrey Ndirangu, Language Policy and Leadership Office, GNdirang@cde.ca.gov, 916-323-5831

Estimated Allocation Calculation

Estimated English learner per student allocation	\$125.15
Estimated English learner student count	324
Estimated English learner student program allocation	\$40,549

Note: \$10,000 minimum program eligibility criteria

If the local educational agency's estimated English learner student program allocation is less than \$10,000, then it does not meet the minimum program eligibility criteria for direct funding status and requires further action. To receive instructions regarding the consortium application process, please go to the California Department of Education Title III EL Consortium Details web page at <https://www.cde.ca.gov/sp/el/t3/elconsortium.asp>.

Budget

Professional development activities	\$37,563
Program and other authorized activities	\$0
English Proficiency and Academic Achievement	\$0
Parent, family, and community engagement	\$0
Direct administrative costs (Amount cannot exceed 2% of the estimated English learner student program allocation)	\$0
Indirect costs (LEA can apply its approved indirect rate to the portion of the subgrant that is not reserved for direct administrative costs)	\$2,986
Total budget	\$40,549

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2023–24 Substitute System for Time Accounting

This certification may be used by auditors and by California Department of Education oversight personnel when conducting audits and sub-recipient monitoring of the substitute time-and-effort system. Approval is automatically granted when the local educational agency (LEA) submits and certifies this data collection.

CDE Program Contact:

Hilary Thomson, Fiscal Oversight and Support Office, HThomson@cde.ca.gov, 916-323-0765

The LEA certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate.

Detailed information on documenting salaries and wages, including both substitute systems of time accounting, are described in Procedure 905 of the California School Accounting Manual posted on the web at <https://www.cde.ca.gov/fg/ac/sa/>.

2022–23 Request for authorization	Yes
LEA certifies that the following is a full disclosure of any known deficiencies with the substitute system or known challenges with implementing the system (Maximum 500 characters)	Not at this time are there known deficiencies

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2023–24 Nonprofit Private School Consultation

The local educational agency shall provide, on an equitable basis, special education services or other benefits to address the needs of eligible children and staff enrolled in nonprofit private elementary and secondary schools under the programs listed below.

CDE Program Contact:

Sylvia Hanna, Title I Policy, Program, and Support Office, SHanna@cde.ca.gov, 916-319-0948
Rina DeRose, Title I Policy, Program, and Support Office, RDeRose@cde.ca.gov, 916-323-0472

In accordance with the Every Student Succeeds Act (ESSA) sections 1117 and 8501, a local educational agency shall consult annually with appropriate private school officials and both shall have the goal of reaching agreement on how to provide equitable and effective programs for eligible private school children, teachers, and families. This applies to programs under Title I, Part A; Title I, Part C; Title II, Part A; Title III, Part A; Title IV, Part A; Title IV, Part B; and section 4631, with regard to the Project School Emergency Response to Violence Program (Project SERV).

The enrollment numbers are reported under penalty of perjury by each private school on its annual Private School Affidavit. The information in the Private School Affidavit is not verified, and the California Department of Education takes no position as to its accuracy. It is expected that districts engaged in private school consultation verify the accuracy of student enrollment data and the tax exempt status if it is being used for the purpose of providing equitable services.

Private School's Believed Results of Consultation Allowable Codes

- Y1: meaningful consultation occurred
Y2: timely and meaningful consultation did not occur
Y3: the program design is not equitable with respect to eligible private school children
Y4: timely and meaningful consultation did not occur and the program design is not equitable with respect to eligible private school children
Add non-attendance area school(s)

The local educational agency is electing to add nonprofit private schools outside of the district's attendance area.

Warning

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2023–24 Nonprofit Private School Consultation

The local educational agency shall provide, on an equitable basis, special education services or other benefits to address the needs of eligible children and staff enrolled in nonprofit private elementary and secondary schools under the programs listed below.

School Name	School Code	Enrollment	Consultation Occurred	Was Consultation Agreement Met	Signed Written Affirmation on File	Consultation Code	School Added
Christian Elementary East	6904981	405	Y	Y	Y	Y1	Y
Christian Elementary West	6913446	214	Y	Y	Y	Y1	Y
Country Montessori School of Poway	7072259	91	Y	Y	Y	Y1	Y
El Cajon Seventh-day Adventist	6967897	18	Y	Y	Y	Y1	Y
Foothills Christian Elementary School	7092869	280	Y	Y	Y	Y1	N
Holy Trinity Elementary	6975510	153	Y	Y	Y	Y1	Y
Maranatha Christian Schools	7078298	829	N				Y
Ramona Lutheran	6956924	58	Y	Y	Y	Y1	Y
Saint Kieran Catholic School	6975767	132	Y	Y	Y	Y1	Y
St. Gregory the Great Catholic School	6138820	226	Y	Y	Y	Y1	Y
St. Michael's School	6975833	551	Y	Y	Y	Y1	Y
The Cambridge School	6132922	368	Y	Y	Y	Y1	Y

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LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: 9/14/23

Agenda Item:

Administrative Regulation 3516.2: Bomb Threats

Background (Describe purpose/rationale of the agenda item):

Adoption: Regulation updated to reflect NEW LAW (P.L. 117-159) which requires the creation of a Federal Clearinghouse on School Safety Evidence-Based Practices to serve as a federal resource to identify and publish online practices and recommendations to improve school safety, and include that the district regularly review current guidance regarding cybersecurity and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's network infrastructure and the monitoring and response to suspicious and/or threatening digital media content. Regulation also updated to move and amend material regarding staff training, include and align language with information provided by the U.S. Department of Homeland Security, and reflect NEW LAW (SB 906, 2022) which requires certificated and classified employees of the district, and other school officials such as Governing Board members, whose duties bring the employee or other school official in contact on a regular basis with students in any of grades 6-12, as part of a middle school or high school, who are alerted to or observe any threat or perceived threat of a homicidal act, to immediately report the threat or perceived threat to law enforcement.

Fiscal Impact (Cost):

N/A

Funding Source:

N/A

Recommended Action:


- | | |
|---|--|
| <input type="checkbox"/> Informational | <input type="checkbox"/> Denial |
| <input type="checkbox"/> Discussion | <input type="checkbox"/> Ratification |
| <input type="checkbox"/> Approval | <input type="checkbox"/> Explanation: Click here to enter text. |
| <input checked="" type="checkbox"/> Adoption | |

Originating Department/School: Superintendent's Office

Submitted/Recommended By:


Lisa DeRosier, Executive Assistant

Approved for Submission to the Governing Board:


Dr. Rhonda Taylor, Superintendent

Reviewed by Cabinet Member: _____

BOMB THREATS

To maintain a safe and secure environment for district students and staff, the Superintendent or designee shall ensure that the district's emergency and disaster preparedness plan and/or each school's comprehensive safety plan includes procedures for managing bomb threats. Additionally, the Superintendent or designee shall regularly review current guidance regarding cybersecurity and digital media awareness and incorporate recommended practices into the district's processes and procedures related to the protection of the district's infrastructure, and the monitoring and response to suspicious and/or threatening digital media content.

Receiving Threats

Any staff member receiving a bomb threat by telephone shall try to keep the caller on the line for as long as possible in order to gather information about the location and timing of the bomb and the person(s) responsible. To the extent possible, the staff member should also take note of the caller's gender, age, any distinctive features of voice or speech, and any background noises such as music, traffic, machinery, or voices. The staff member should not hang up, even if the caller does, and copy the number and/or letters on the telephone's display, if available.

If the bomb threat is received through regular mail or in writing, the staff member who receives it should handle the letter, note, or package as minimally as possible. If the threat is received through electronic means, such as email, text messaging, or social media, the staff member should not delete the message.

Response Procedure

The following procedure shall be followed when a bomb threat is received:

1. Any employee or other school official who receives a bomb threat shall immediately call 911 and report the threat, or perceived threat to law enforcement. The employee shall also report the threat to the Superintendent or designee.

If the threat is in writing, the employee shall rewrite the threat exactly as is on another sheet of paper, including the date, time and location the document was found, any conditions surrounding the discovery or delivery of the document, and the full names of any other employees who saw the threat. The employee shall secure the document and not alter it in any way. If the document is small and/or removable, the employee shall place it in a bag or envelope.

If the threat is electronic, the employee shall leave the message open, and print, photograph, or copy the message and subject line, and note of the date and time of the message.

2. Any student or employee who sees a suspicious package should not touch, tamper with, or move the item, and shall immediately notify law enforcement and the Superintendent or designee.

3. The Superintendent or designee shall immediately contact law enforcement if not yet done, assess the situation, ensure the area is secured, and initiate standard evacuation procedures as specified in the emergency plan.
4. The Superintendent or designee shall turn off any two-way radio equipment which is located in a threatened building.

Law enforcement and/or fire department staff shall conduct the bomb search. No school staff, students, parents/guardians, or others on campus shall search for or handle any explosive or incendiary device.

No one shall reenter the threatened building(s) until the Superintendent or designee declares that reentry is safe based on law enforcement and/or fire department clearance.

To the extent possible, the Superintendent or designee shall maintain communications with staff, parents/guardians, the Governing Board, other governmental agencies, and the media during the period of the incident.

Following the incident, the Superintendent or designee shall provide crisis counseling for students and/or staff as needed.

Any employee or student found to have made a bomb threat shall be subject to disciplinary procedures and/or criminal prosecution.

Staff Training

The Superintendent or designee shall provide training regarding the assessment and reporting of potential threats and procedures for managing bomb threats to district and site administrators, safety personnel, teachers, and other staff members, as appropriate.

State

Ed. Code 44810
Ed. Code 48900
Ed. Code 49390-49395
Ed. Code 51202
Pen. Code 148.1
Pen. Code 17
Pen. Code 245
Federal
6 USC 665k

Description

Willful interference with classroom conduct
Grounds for suspension or expulsion
Homicide Threats
Instruction in personal and public health and safety
False report of explosive or facsimile bomb
Felony,; misdemeanor,; classification of offenses
Assault with deadly weapon
Description
Federal Clearinghouse on School Safety Evidence-Based Practices

Management Resources

U.S. Dept. of Homeland Security Publication
U.S. Dept. of Homeland Security Publication
Website

Website
Website

Description

Bomb Threat Checklist
Bomb Threat Guidance
CSBA District and County Office of Education Legal Services
California Department of Education, Safe Schools
California State Threat Assessment System
(<https://calstas.org/>)

Website
Website

U.S. Department of Homeland Security
CSBA

Cross References

Code

0450
1112
1313
3515
3515.3
3515.31
3516
3516.1
3516.5
4040
4040-E(1)
4118
4131
4218
4331
5131
5131.7
5144.1
6164.2

Description

Comprehensive Safety Plan
Media Relations
Civility
Campus Security
District Police/Security Department
School Resource Officers
Emergencies And Disaster Preparedness Plan
Fire Drills and Fires
Emergency Schedules
Employee Use Of Technology
Employee Use Of Technology
Dismissal/Suspension/Disciplinary Action
Staff Development
Dismissal/Suspension/Disciplinary Action
Staff Development
Conduct
Weapons And Dangerous Instruments
Suspension And Expulsion/Due Process
Guidance/Counseling Services

Regulation 3516.2
approved: September 17, 2012
revised: September 14, 2023

LAKESIDE UNION SCHOOL DISTRICT
Lakeside, California

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: 9/14/23

Agenda Item:

Administrative Regulations 4217.3: Layoff/Rehire

Background (Describe purpose/rationale of the agenda item):

Adoption: Regulation updated to add descriptions to the OPTION headings for the determination of "length of service" for order of layoff purposes, reflect NEW LAW (AB 438, 2021) which, for both merit and non-merit districts, specifies notice requirements and hearing rights districts must provide to permanent classified employees, as defined, who are subject to layoff due to lack of work or lack of funds, including that notice be given no later than March 15, and that classified staff may be reduced due to lack of work or lack of funds when the governing board determines during the time between five days after the enactment of an annual Budget Act and August 15 of the fiscal year to which the Budget Act applies that the district's local control funding formula apportionment per unit of average daily attendance for the fiscal year of the Budget Act has not increased by at least two percent. Regulation also updated to provide material regarding a permanent classified employee's request for a hearing, including a hearing before an administrative law judge in which the board makes the final decision regarding the sufficiency of the cause and disposition of the layoff, provide material regarding final notice before May 15 to employees affected by the layoff unless a continuance is granted, add material regarding notice to affected employees when classified positions are eliminated as a result of the expiration of a specifically funded program, and include that districts may release probationary classified employees without notice or hearing for reasons other than lack of work or lack of funds.

Fiscal Impact (Cost):

N/A

Funding Source:

N/A

Recommended Action:

- ☐ Informational
- ☐ Discussion
- ☐ Approval
- ☒ Adoption

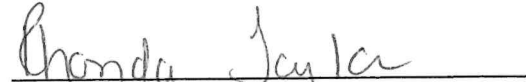
- ☐ Denial
- ☐ Ratification
- ☐ Explanation: [Click here to enter text.](#)

Originating Department/School: Superintendent's Office

Submitted/Recommended By:

Approved for Submission to the Governing Board:


Lisa DeRosier, Executive Assistant


Dr. Rhonda Taylor, Superintendent

Reviewed by Cabinet Member: _____

LAYOFF/REHIRE

Classified employees shall be subject to layoff for lack of work or lack of funds. (Education Code 45114, 45308)

A classified employee shall not be laid off if a short-term employee is retained to render a service that the classified employee is qualified to render. (Education Code 45117)

Order of Layoff Within a Classification/Determination of Seniority

Within each class, the order of layoff shall be determined by length of service. (Education Code 45114, 45308)

Length of service shall be determined by the date of hire. The employee who has been employed the shortest time by the district shall be laid off first. (Education Code 45308)

For an employee in a "restricted position" under Education Code 45105 or 45259, the original date of employment in the restricted position shall be used to determine the length of service, provided the employee has completed six months of satisfactory service and has successfully passed the qualifying examination required for service in the class. (Education Code 45105)

Length of service credit shall be granted for military leave of absence, including voluntary and involuntary active duty during a period of national emergency or war, as a member of the Military Reserve or the National Guard. (Education Code 45297, 45308)

Length of service credit may be granted for time spent on unpaid illness or maternity leave, unpaid family care leave, or unpaid industrial accident leave. Length of service credit shall not be granted for other types of unpaid leaves. (Education Code 45308)

Notice of Layoff and Hearing Rights

Whenever a permanent classified employee is to be laid off for lack of work or lack of funds, the Superintendent or designee shall, no later than March 15 and before the employee is given formal notice by the Governing Board, give to the employee written notice of the recommendation, the reasons that the employee's services will not be required for the ensuing year, any displacement rights, reemployment rights, and the employee's right to a hearing. The district shall adhere to the notice, hearing, and layoff procedures in Education Code 45117, Government Code 11503 and 11505, and other applicable provisions of law. (Education Code 45117)

An employee who is so notified may request a hearing to determine if there is cause for not reemploying the employee for the ensuing year. The request shall be in writing and shall be delivered to the person who sent notice to the employee, on or before March 15 but not less than seven days after the date the notice is served on the employee. Failure of an employee to request a hearing on or before the date specified shall constitute a waiver of the employee's right to a hearing. (Education Code 45117)

The Superintendent or designee shall serve an employee who timely requests a hearing with the District Statement of Reduction in Force documents. The employee has five calendar days from service of the District Statement of Reduction in Force documents to timely file a notice of participation with the district. The parties are entitled to discovery, if requested within 15 days of service of the District Statement of Reduction in Force documents. (Education Code 45117)

If a hearing is requested by a permanent classified employee, the proceeding shall be conducted and a decision made by an administrative law judge in accordance with Government Code 11500-11529. The Board shall make a final decision regarding the sufficiency of the cause and disposition of the layoff upon receipt of the administrative law judge's proposed decision. None of the findings, recommendations, or determinations in the proposed decision prepared by the administrative law judge shall be binding on the Board. (Education Code 45117)

Following the Board's decision, the Superintendent or designee shall give final notice of termination to the affected employee(s) before May 15 unless a continuance was granted after a request for hearing was made, in which case such date may be extended by the number of days of the continuance. (Education Code 45117)

If during the time between five days after the enactment of an annual Budget Act and August 15 of the fiscal year to which the Budget Act applies, the Board determines that the district's local control funding formula apportionment per unit of ADA for that fiscal year has not increased by at least two percent, and that it is therefore necessary to decrease the number of classified employees due to lack of work or lack of funds, the Board may issue a District Statement of Reduction in Force to those employees in accordance with a schedule of notice and hearing adopted by the Board, and layoff proceedings shall be carried out as required by law. (Education Code 45117)

When classified positions are eliminated as a result of the expiration of a specifically funded program, the district shall give written notice to the affected employee(s) not less than 60 days prior to the effective date of the layoff informing the employee(s) of the layoff date, any displacement rights, and employment rights. (Education Code 45117)

The district is not required to provide a layoff notice to any person hired as a short-term employee for a period not exceeding 45 60 days whose service may not be extended or renewed. (Education Code 45117)

Additionally, the district may release probationary classified employees without notice or hearing for reasons other than lack of work or lack of funds. (Education Code 45117)

Reemployment

Classified employees laid off because of lack of work or lack of funds shall be eligible for reemployment for a period of 39 months and shall be reemployed in preference to new applicants. Reemployment shall be in order of seniority. Persons so laid off also have the right to apply and establish their qualification for vacant promotional positions within the district during the 39-month period. (Education Code 45114, 45298, 45308)

When a vacancy occurs, the district shall give the employee with the most seniority an opportunity to accept or reject the position, by first calling the employee at the employee's last known telephone number to notify the employee of the vacancy and then sending written notice by certified and standard mail to the employee's last known address. The employee shall advise the district of the decision by any means no later than 10 calendar days from the date the notice was sent. If the employee accepts, the employee shall report to work no later than two calendar weeks from the vacancy notification date or on a later date specified by the district.

Upon rejecting two offers of reemployment, the employee's name shall be removed from the reemployment list and the employee will forfeit all reemployment rights to which the employee would otherwise be entitled.

When an employee is notified of a vacancy and fails to respond or report to work within time limits specified by district procedures, the employee's name shall be removed from the reemployment list and all reemployment rights to which ~~he/she~~ the employee would otherwise be entitled shall be forfeited.

If an employee is reemployed in a new position and fails to complete the probationary period in the new position, the employee shall be returned to the reemployment list for the remainder of the 39-month period. The remaining time period shall be calculated as the time remaining in the 39-month period as of the date of reemployment. (Education Code 45114, 45298)

Reinstatement of Benefits

When a laid-off employee is reemployed, all accumulated sick leave credit shall be restored.

A laid-off probationary employee shall be reemployed as a probationary employee, and the time served toward the completion of the required probationary period shall be counted. The employee shall also be reemployed with all rights and benefits accorded to him/her at the time of layoff.

A laid-off employee, when reemployed, shall be placed on the salary step held at the time of layoff. An employee who was bumped into a lower class shall, when reinstated to the previous class, be placed on the salary step to which the employee would have progressed had the employee remained there. An adjusted anniversary date shall be established for step increment purposes so as to reflect the actual amount of time served in the district.

Voluntary Demotion or Reduction of Hours

Classified employees who take voluntary demotion or voluntary reduction in assigned time in lieu of layoff, or in order to remain in their present position rather than be reclassified or reassigned, shall be granted the same rights as employees who are laid off. In addition, such employees shall retain eligibility to be considered for reemployment in their previously held class or position with increased assigned time, for an additional period of time up to 24 months as determined by the Board on a class-by-class basis, provided that the same test of fitness under which they qualified for appointment to that class shall still apply. (Education Code 45114, 45298)

Employees who take voluntary demotion or voluntary reduction in assigned time in lieu of layoff shall have the option of returning to a position in their former class or to positions with increased assigned time as vacancies become available and without limitation of time. If there is a valid reemployment list, they shall be ranked on that list in accordance with their proper seniority. (Education Code 45114, 45298)

Legal Reference:

State

Ed. Code 45101

Ed. Code 45103

Ed. Code 45105

Ed. Code 45113

Ed. Code 45114

Ed. Code 45115

Ed. Code 45117

Ed. Code 45286

Ed. Code 45297

Ed. Code 45298

Ed. Code 45308

Ed. Code 45309

Gov. Code 11500-11529

Federal

38 USC 4301-4335

Description

Definitions; disciplinary action and cause

Classified service in districts not incorporating the merit system

Positions under various acts not requiring certification qualifications

Notification of charges; classified employees

Layoff and reemployment procedures; definitions

Layoff; reinstatement from service retirement

Notice of layoff; classified employees

Limited term employees

Right to take equivalent examination while employee in military service

Reemployment of persons laid off; voluntary demotions or reductions in time

Order of layoff and reemployment; length of service

Reinstatement of permanent noncertified employees after resignation

Administrative adjudication; formal hearings

Description

Employment and reemployment rights of members of the uniformed services

Management Resources

Court Decision

Court Decision

Website

Website

Description

San Mateo City School District v. Public Employment Relations Board (1983) 33 Cal.3d 850

Tucker v. Grossmont Union High School District (2008) 168 Cal.App.4th 640

CSBA District and County Office of Education Legal Services

California School Employees Association

Cross References

Code

1240

4032

4112.9

4112.9-E(1)

4121

4161.11

4161.5

4161.8

4200

4212.9

4212.9-E(1)

4261.1

4261.11

4261.5

4261.8

4312.9

4312.9-E(1)

4361.11

4361.5

4361.8

Description

Volunteer Assistance

Reasonable Accommodation

Employee Notifications

Employee Notifications

Temporary/Substitute Personnel

Industrial Accident/Illness Leave

Military Leave

Family Care And Medical Leave

Classified Personnel

Employee Notifications

Employee Notifications

Personal Illness/Injury Leave

Industrial Accident/Illness Leave

Military Leave

Family Care And Medical Leave

Employee Notifications

Employee Notifications

Industrial Accident/Illness Leave

Military Leave

Family Care And Medical Leave

Regulation 4217.3
approved: September 17, 2012
revised: September 14, 2023

LAKESIDE UNION SCHOOL DISTRICT
Lakeside, California

LAKE SIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: 9/14/23

Agenda Item:

Board Policy, Administrative Regulation and Exhibit 6173: Education for Homeless Children

Background (Describe purpose/rationale of the agenda item):

Adoption: Policy updated to reflect NEW LAW (AB 408, 2022) which (1) mandates that districts establish homeless education program policies and update those policies at least once every three years, and (2) requires the liaison for homeless students to offer annual training to district employees providing services to students experiencing homelessness and to inform such employees of the availability of training and the services provided by the liaison. Policy also updated to reflect NEW LAW (AB 2375, 2022) which requires districts, regardless of whether they received American Rescue Plan Act of 2021 funds, to annually administer a housing questionnaire for the purpose of identifying students experiencing homelessness, including unaccompanied minors, and annually report that number of students to the California Department of Education (CDE). Additionally, policy updated to reflect NEW LAW (SB 532, 2022) which requires districts to annually report to CDE the number of students experiencing homelessness who graduated with an exemption from district-established graduation requirements that are in addition to statewide coursework requirements. Policy updated throughout to change language from "homeless student" to "student experiencing homelessness."

Regulation updated to reflect NEW LAW (AB 408, 2022) which (1) mandates that districts establish homeless education program policies and update those policies at least once every three years, and (2) requires the liaison for homeless students to offer annual training to district employees providing services to students experiencing homelessness and to inform such employees of the availability of training and the services provided by the liaison. Regulation also updated to clarify what factors to consider when determining the "best interest" of the student in enrollment decisions. Additionally, regulation updated to reflect NEW LAW (AB 181, 2022) which exempts a student classified as unduplicated from paying a fee for transportation and NEW LAW (SB 532, 2022) which provides, when a student experiencing homelessness transfers into a district school, for additional requirements regarding the transfer of coursework and credits, exemptions from district-established graduation requirements, and for the option to remain in school to complete district-established or statewide course requirements. Regulation updated throughout to change language from "homeless student" to "student experiencing homelessness."

Fiscal Impact (Cost):

N/A

Funding Source:

N/A

Recommended Action:

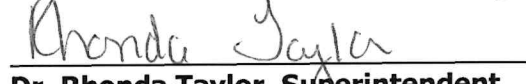
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|---|--|
| <input type="checkbox"/> Informational | <input type="checkbox"/> Denial |
| <input type="checkbox"/> Discussion | <input type="checkbox"/> Ratification |
| <input type="checkbox"/> Approval | <input type="checkbox"/> Explanation: Click here to enter text. |
| <input checked="" type="checkbox"/> Adoption | |

Originating Department/School: Superintendent's Office

Submitted/Recommended By:


Lisa DeRosier, Executive Assistant

Approved for Submission to the Governing Board:


Dr. Rhonda Taylor, Superintendent

Reviewed by Cabinet Member: _____

EDUCATION FOR HOMELESS CHILDREN

The Governing Board believes that the identification of students experiencing homelessness is critical to improving the educational outcomes of such students and ensuring that students experiencing homelessness have access to the same free and appropriate public education provided to other students within the district. The district shall provide students experiencing homelessness with access to education and other services necessary for such students to meet the same challenging academic standards as other students.

When there are at least 15 students experiencing homelessness in the district or a district school, the district's local control and accountability plan (LCAP) shall include goals and specific actions to improve student achievement and other outcomes of students experiencing homelessness. (Education Code 52052, 52060, 52064)

The Superintendent or designee shall review district policies at least once every three years and recommend updates to ensure removal of any barriers to the education of homeless students and unaccompanied youth. Any such review shall address identification, enrollment and retention of such students, including those barriers that are due to absences or outstanding fees or fines. (Education Code 48851.3, 42 USC 11432)

The Superintendent or designee shall designate an appropriate staff person to serve as a district liaison for homeless children and youths. The district liaison for homeless students shall fulfill the duties specified in 42 USC 11432 to assist in identifying and supporting students experiencing homelessness to succeed in school, and as specified in Education Code 48851.3 related to trainings for district staff providing assistance to students experiencing homelessness.

The Superintendent or designee shall ensure that each district school identifies all students experiencing homelessness and unaccompanied youths enrolled at the school. (Education Code 48851)

To ensure easy identification of students experiencing homelessness, the Superintendent or designee shall annually provide and administer a housing questionnaire developed by the California Department of Education (CDE) to all parents/guardians of students and all unaccompanied youths. (Education Code 48851)

If the primary language of a student's parent/guardian or an unaccompanied youth is not English, either the housing questionnaire shall be made available in the primary language of the student's parent/guardian or the unaccompanied youth pursuant to Education Code 48985, or an appropriate translation of the housing questionnaire shall be provided upon request of a student's parent/guardian or an unaccompanied youth. (Education Code 48851)

The Superintendent or designee shall report to CDE the number of students experiencing homelessness, including unaccompanied youths, enrolled in the district as identified from the housing questionnaire described above. (Education Code 48851)

In addition, the Superintendent or designee shall ensure that the district liaison's contact information and other information on homelessness, including, but not limited to, information regarding the educational rights and resources available to persons experiencing homelessness, are posted on the district and school web sites as specified in the accompanying administrative regulation. (Education Code 48852.6)

The Superintendent or designee shall ensure that placement decisions for students experiencing homelessness are based on the student's best interest as defined in law and administrative regulation.

Each student experiencing homelessness shall be provided services that are comparable to services offered to other students in the school, including, but not limited to, transportation, educational programs for which the student meets the eligibility criteria (such as federal Title 1 services or similar state or local programs, programs for students with disabilities, and educational programs for English learners), career and technical education programs, programs for gifted and talented students, and school nutrition programs. (Education Code 48850; 42 USC 11432)

Students experiencing homelessness shall not be segregated into a separate school or program based on their status as homeless and shall not be stigmatized in any way. However, the Superintendent or designee may separate students experiencing homelessness on school grounds as necessary for short periods of time for health and safety emergencies or to provide temporary, special, and supplementary services to meet their unique. (42 USC 11432, 11433)

The Superintendent or designee shall ensure that information and/or materials for students experiencing homelessness are provided in a manner and form understandable to the student's parents/guardians and to unaccompanied youths.

Information about a the living situation of a student experiencing homelessness shall be considered part of a student's educational record, subject to the Family Educational Rights and Privacy Act, shall not be deemed to be directory information as defined in 20 USC 1232g, and shall not be released without written consent. (42 USC 11432)

The Superintendent or designee shall coordinate with other agencies and entities to ensure that students experiencing homelessness are promptly identified, ensure that students experiencing homelessness have access to and are in reasonable proximity to available education and related support services, and raise the awareness of school personnel and service providers of the effects of short-term stays in a shelter and other challenges associated with homelessness. Toward these ends, the Superintendent or designee shall collaborate with local social services agencies, other agencies or entities providing services to students experiencing homelessness, and, if applicable, transitional housing facilities. In addition, the Superintendent or designee shall coordinate transportation, transfer of school records, and other interdistrict activities with other local educational agencies. As necessary, the Superintendent or designee shall coordinate, within the district and with other involved local educational agencies, services for - students experiencing homelessness and services for students with disabilities. (42 USC 11432)

Education Code 48852.5 requires CDE to provide specified informational and training materials to district liaisons, including informational materials on the educational rights of

homeless children and youth and resources available to assist homeless children and youth. Education Code 48852.5, as amended by SB 400 (Ch. 400, Statutes of 2021), also requires CDE to develop and implement a system to verify that districts are providing the required training to school personnel providing services to youth experiencing homelessness at least annually.

At least annually, district liaisons and other appropriate staff shall participate in professional development and other technical assistance activities to assist them in identifying and meeting the needs of students experiencing homelessness. Such professional development and technical assistance shall include, but are not limited to, training on the district's education program policies, definitions of terms related to homelessness, recognition of signs that students are experiencing or are at risk of experiencing homelessness, the steps that should be taken once a potentially homeless student is identified, and how to connect students experiencing homelessness with appropriate housing and service providers. (Education Code 48852.5; 42 USC 11432)

At least annually, the Superintendent or designee shall report to the Board on the identification of and outcomes for students experiencing homelessness, which may include, but are not limited to, the housing questionnaire responses, school attendance, student achievement test results, promotion and retention rates by grade level, graduation rates, suspension/expulsion rates, and other outcomes related to any goals and specific actions identified in the LCAP. Based on the evaluation data, the district shall revise its strategies as needed to more effectively identify and support the education of students experiencing homelessness.

Legal Reference:

<u>State</u>	<u>Description</u>
5 CCR 4600-4670	<i>Uniform complaint procedures</i>
Ed. Code 39807.5	<i>Payment of transportation costs by parents</i>
Ed. Code 48850-48859	<i>Education of students in foster care and students who are homeless, especially:</i>
Ed. Code 48850	<i>Academic achievement of students in foster care and homeless children</i>
Ed. Code 48851	<i>Identification of homeless children and youths and unaccompanied youths;</i>
	<i>housing questionnaire</i>
Ed. Code 48851.5	<i>Local educational agency liaison for homeless children and youths</i>
Ed. Code 48852.5	<i>Notice of educational rights of homeless students</i>
Ed. Code 48852.6	<i>Web site posting of information regarding homelessness</i>
Ed. Code 48852.7	<i>Education of homeless students; immediate enrollment</i>
Ed. Code 48859	<i>Definitions</i>
Ed. Code 48915.5	<i>Recommended expulsion, homeless student with disabilities</i>
Ed. Code 48918.1	<i>Notice of recommended expulsion</i>
Ed. Code 48985	<i>Notices to parents in language other than English</i>
Ed. Code 51225.1-51225.3	<i>Graduation requirements</i>
Ed. Code 52052	<i>Accountability; numerically significant student subgroups</i>
Ed. Code 52060-52077	<i>Local control and accountability plan</i>
<u>Federal</u>	<u>Description</u>
20 USC 1087vv	<i>Free Application for Federal Student Aid; definitions</i>
20 USC 1232g	<i>Family Educational Rights and Privacy Act (FERPA) of 1974</i>
20 USC 1400-1482	<i>Individuals with Disabilities Education Act</i>
20 USC 6311	<i>State plan</i>
42 USC 11431-11435	<i>McKinney-Vento Homeless Assistance Act</i>
42 USC 12705	<i>Cranston-Gonzalez National Affordable Housing Act; state and local strategies</i>

Management Resources

California Child Welfare Council
 California Department of Education Publication
 California Department of Education Publication
 National Center for Homeless Education
 Publication
 U.S. Department of Education Guidance

Website

Website

Website

Website

Website

Website

Website

Website

Website

Description

Partial Credit Model Policy and Practice Recommendations
 2021-22 Federal Program Monitoring Instrument, May 2021
 Homeless Education Dispute Resolution Process, March 2020
 Homeless Liaison Toolkit, 2013-2020
 Education for Homeless Children and Youths Program, Non-Regulatory
 Guidance, August 2018
 California Community Colleges (<https://www.cccco.edu>)
 California Department of Education, Homeless Children and Youth
 Education
 California Interscholastic Federation
 (<https://www.cifstate.org/landing/index>)
 California State University (<https://www.calstate.edu>)
 National Center for Homeless Education at SERVE
 National Homelessness Law Center
 University of California (<https://www.universityofcalifornia.edu>)
 U.S. Department of Education - Education for Homeless Children and
 Youths Grants for State and Local Activities
 California Child Welfare Council
 (<https://www.chhs.ca.gov/home/committees/california-child-welfare-council>)

Cross References**Code**

0410
 0415
 0460
 0470
 0500
 1113
 1113-E(1)
 1312.3
 1312.3-E(1)
 1312.3-E(2)
 1400
 3250
 3260
 3515.4
 3541
 3550
 3553
 4131
 4231
 4331
 5111
 5111.1
 5113.1
 5125
 5125.1
 5125.1-E(1)
 5125.2
 5132
 5141.26
 5141.31
 5141.32
 5141.6
 5144.1

Description

Nondiscrimination In District Programs And Activities
 Equity
 Local Control And Accountability Plan
 COVID-19 Mitigation Plan
 Accountability
 District And School Web Sites
 District And School Web Sites
 Uniform Complaint Procedures
 Uniform Complaint Procedures
 Uniform Complaint Procedures
 Relations Between Other Governmental Agencies And The Schools
 Transportation Fees
 Fees And Charges
 Recovery For Property Loss Or Damage
 Transportation Routes And Services
 Food Service/Child Nutrition Program
 Free And Reduced Price Meals
 Staff Development
 Staff Development
 Staff Development
 Admission
 District Residency
 Chronic Absence And Truancy
 Student Records
 Release Of Directory Information
 Release Of Directory Information
 Withholding Grades, Diploma Or Transcripts
 Dress And Grooming
 Tuberculosis Testing
 Immunizations
 Health Screening For School Entry
 School Health Services
 Suspension And Expulsion/Due Process

5144.2	<i>Suspension And Expulsion/Due Process (Students With Disabilities)</i>
5145.6	<i>Parental Notifications</i>
5145.6-E(1)	<i>Parental Notifications</i>
5148.2	<i>Before/After School Programs</i>
5148.3	<i>Preschool/Early Childhood Education</i>
6011	<i>Academic Standards</i>
6143	<i>Courses Of Study</i>
6145	<i>Extracurricular and Cocurricular Activities (BP and AR)</i>
6145.2	<i>Athletic Competition</i>
6146.3	<i>Reciprocity Of Academic Credit</i>
6159	<i>Individualized Education Program</i>
6159.1	<i>Procedural Safeguards And Complaints For Special Education</i>
6159.3	<i>Appointment Of Surrogate Parent For Special Education Students</i>
6162.51	<i>State Academic Achievement Tests</i>
6164.2	<i>Guidance/Counseling Services</i>
6171	<i>Title I Programs</i>
6172	<i>Gifted And Talented Student Program</i>
6173.1	<i>Education For Foster Youth</i>
6174	<i>Education For English Learners</i>
6177	<i>Summer Learning Programs</i>
6178	<i>Career Technical Education</i>
6179	<i>Supplemental Instruction</i>
6190	<i>Evaluation Of The Instructional Program</i>

Policy 6173
adopted: September 17, 2012
revised: September 14, 2023

LAKESIDE UNION SCHOOL DISTRICT
Lakeside, California

EDUCATION FOR HOMELESS CHILDREN**Definitions**

Homeless students or students experiencing homelessness means students who lack a fixed, regular, and adequate nighttime residence and includes: (42 USC 11434a)

1. Students who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; or are abandoned in hospitals
2. Students who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as regular sleeping accommodations for human beings
3. Students who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings
4. Migratory children who qualify as homeless because the children are living in conditions described in (1)-(3) above

Unaccompanied youth includes a homeless child or youth not in the physical custody of a parent or guardian (Education Code 48859; 42 USC 11434a)

School of origin means the school that the student experiencing homelessness attended when permanently housed or the school in which the student was last enrolled, including a preschool. If the school the homeless student attended when permanently housed is different from the school in which the student was last enrolled, or if there is some other school that he/she attended within the preceding 15 months and with which the student is connected, the district liaison for homeless students shall determine, in consultation with and with the agreement of the student experiencing homelessness and the person holding the right to make educational decisions for the student shall determine which school is, in and in the best interests of the student experiencing homelessness deemed the school of origin. (Education Code 487852.7; 42 USC 11432)

Best interest means that, in making educational and school placement decisions for a student experiencing homelessness, consideration is given to, among other factors, educational stability, the opportunity to be educated in the least restrictive educational setting necessary to achieve academic progress, and the student's access to academic resources, services, and extracurricular and enrichment activities that are available to all district students. (Education Code 48850, 48853; 42 USC 11432)

District Liaison

The Superintendent designates the following staff person as the district liaison for homeless students: (42 USC 11432)

Director of Student Services
Lakeside Union School District
12335 Woodside Avenue
Lakeside, CA 92040
(619) 390-2600 or (619) 457-2033

The district's liaison for homeless students shall: (Education Code 48851.5; 48852.5; 42 USC 11432)

1. Ensure that homeless students experiencing homelessness are identified by school personnel through outreach and coordination activities with other entities and agencies
2. Ensure that students experiencing homelessness are enrolled in, and have a full and equal opportunity to succeed in, district schools
3. Ensure that families and students experiencing homelessness have access to and receive educational services for which they are eligible, including services through Head Start and Early Head Start programs, early intervention services under Part C of the federal Individuals with Disabilities Education Act, and other preschool programs administered by the district
4. Ensure that families and students experiencing homelessness receive referrals to health care services, dental services, mental health and substance abuse services, housing services, and other appropriate services
5. Inform parents/guardians of the educational and related opportunities available to their children and ensure that they are provided with meaningful opportunities to participate in the education of their children
6. Disseminate public notice of the educational rights of students experiencing homelessness in locations frequented by parents/guardians of students experiencing homelessness and by unaccompanied youth, including schools, shelters, public libraries, and hunger relief agencies (soup kitchens). The rights shall be presented in a manner and form understandable to the parents/guardians of homeless students and unaccompanied youth.
7. Mediate enrollment disputes in accordance with law, the section "Resolving Enrollment Disputes" below
8. Fully Inform parents/guardians of students experiencing homelessness and unaccompanied youth of all transportation services, including transportation to the school of origin, and assist them in accessing transportation to the school of choice
9. Offer annual training related to the district's homeless education program policies to school personnel who provide services to students experiencing homelessness, including principals and other school leaders, attendance officers, teachers, enrollment personnel, and specialized instructional support personnel, to ensure that such employees are informed of available training, professional development, and other support, and the services provided by the district liaison for homeless students.

10. Ensure that unaccompanied youth are enrolled in school, have opportunities to meet the same challenging state academic standards established for other students, and are informed of their status as independent students under 20 USC 1087vv and that they may receive assistance from the district liaison to receive verification of their independent student status for purposes of applying for federal student aid pursuant to 20 USC 1090
11. Coordinate and collaborate with state coordinators and community and school personnel responsible for the provision of education and related services to students experiencing homelessness, including the collection and provision of comprehensive data to the state coordinator as required by law

In addition, when notified pursuant to Education Code 48918.1, the district liaison shall assist, facilitate, or represent a student experiencing homelessness who is undergoing a disciplinary proceeding that could result in the student's expulsion. When notified pursuant to Education Code 48915.5, the district liaison shall participate in an individualized education program (IEP) team meeting to make a manifestation determination regarding the behavior of a student with a disability.

The Superintendent or designee shall inform homeless students experiencing homelessness, their parents/guardians, school personnel, service providers, and advocates working with homeless families of the duties of the district's liaison. The Superintendent or designee shall also provide the name and contact information of the district's liaison to the California Department of Education (CDE) for publishing on the CDE's web site. (42 USC 11432)

Enrollment

The district shall make placement decisions for students experiencing homelessness based on the student's best interest. (Education Code 48850; 42 USC 11432)

When determining the best interest of any student experiencing homelessness, the district shall give priority to the request of the student's parent/guardian, or in the case of an unaccompanied youth, the request of the student. The student's educational stability and opportunity to be educated in the least restrictive educational setting necessary to achieve academic progress and other student-centered factors related to the student's best interest, including the impact of mobility on the student's achievement, education, health, and safety shall also be considered. (Education Code 48850; 42 USC 11432)

Such factors may include, but are limited to, the age of the student, the distance of the commute and the impact it may have on the student's education, personal safety issues, the student's need for special instruction, the length of anticipated stay in the temporary shelter or other temporary locations, likely area of future housing, school placement of siblings, and the time remaining in the school year.

However, placement decisions shall not be based on whether a homeless student lives with the student's homeless parent/guardian or has been temporarily placed elsewhere. (42 USC 11432)

In the case of an unaccompanied youth, the district liaison shall assist in placement or enrollment decisions, give priority to the views of the student, and provide notice to the student of the right to appeal. (42 USC 11432)

However, placement decisions shall not be based on whether the student experiencing homelessness lives with the student's homeless parent/guardian or has been temporarily placed elsewhere. (42 USC 11432)

In the case of an unaccompanied youth, the district liaison shall assist in placement or enrollment decision, give priority to the views of the student, and provide notice to the student, and provide notice to the student of the right to appeal. (42 USC 11432)

Once a placement decision has been made, the principal or designee shall immediately enroll the student in the school of choice. The student shall be enrolled even if the student: (42 USC 11432)

1. Has outstanding fees, fines, textbooks, or other items or monies due to the school last attended
2. Does not have clothing normally required by the school, such as school uniforms
3. Is unable to produce records normally required for enrollment, such as previous academic records, proof of residency, and records of immunization and other required health records
4. Has missed application or enrollment deadlines during any period of homelessness

The principal or designee shall immediately contact the school last attended by the student to obtain the relevant records. If the student needs to obtain immunizations or does not possess immunization or other required health records, the principal or designee shall immediately refer the parent/guardian to the district's liaison for homeless students. The district's liaison shall assist the parent/guardian or the student if the student is an unaccompanied youth, in obtaining the necessary immunizations, screenings, or records for the student. (42 USC 11432)

If the student is placed at a school other than the school of origin or the school requested by the student's parent/guardian or the student, if an unaccompanied youth, the Superintendent or designee shall provide the parent/guardian or the unaccompanied youth with a written explanation of the reasons for the decision, including why placement in the student's school of origin or requested school is not in the student's best interest, along with a statement regarding the right to appeal the placement decision. The written explanation shall be in a manner and form understandable to such parent/guardian or unaccompanied youth. (42 USC 11432)

At the point of any change or subsequent change in the residence of a student experiencing homelessness, the student may continue attending the student's school of origin for the duration of the homelessness. (Education Code 48852.7; 42 USC 11432)

To ensure that the student experiencing homelessness has the benefit of matriculating with the student's peers in accordance with the established feeder patterns, the following shall apply: (Education Code 48852.7; 42 USC 11432)

1. If the student is transitioning between grade levels, the student shall be allowed to continue in the same attendance area.
2. If the student is transitioning to a middle school or high school, and the school designated for matriculation is in another school district, the student shall be allowed to continue to the school designated for matriculation in that district.

If the student's housing status changes before the end of the school year so that the student is no longer experiencing homelessness, the student shall be allowed to stay in the school of origin: (Education Code 48852.7)

1. Through the duration of the school year if the student is in grades K-8
2. Through graduation if the student is in high school

Resolving Enrollment Disputes

If a dispute arises over student eligibility, school selection or enrollment in a particular school, the matter shall be referred to the district liaison, who shall carry out the dispute resolution process as expeditiously as possible. (42 USC 11432)

The parent/guardian or unaccompanied youth shall be provided with a written explanation of any decision related to eligibility, school selection, or enrollment and of the right of the parent/guardian or unaccompanied youth to appeal such decisions. (42 USC 11432)

The written explanation shall include:

1. A description of the action proposed or refused by the district
2. An explanation of why the action is proposed or refused
3. A description of any other options the district considered and the reasons that any other options were rejected
4. A description of any other factors relevant to the district's decision and information related to the eligibility or best interest determination including the facts, witnesses, and evidence relied upon and their sources
5. Appropriate timelines to ensure any relevant deadlines are not missed
6. Contact information for the district liaison and state coordinator, and a brief description of those roles

The written explanation shall be complete, as brief as possible, simply stated, and provided in language that the parent/guardian or student can understand.

The district liaison may use an informal process as an alternative to formal dispute resolution procedures, provided that the parents/guardians or unaccompanied youth have access to the more formal process if informal resolution is not successful in resolving the matter.

In working with a student's parents/guardians or unaccompanied youth to resolve an enrollment dispute, the district liaison shall:

1. Inform the student's parents/guardians or unaccompanied youth that written and/or oral documentation to support their position may be provided
2. Inform the student's parents/guardians or unaccompanied youth that they may seek the assistance of social services, advocates, and/or service providers in having the dispute resolved
3. Provide a simple form that they may use and turn in to the school to initiate the dispute resolution process
4. Provide a copy of the dispute form they submit for their records
5. Provide the outcome of the dispute for their records

When a student's parent/guardian or an unaccompanied youth involved in the enrollment dispute is an English learner, Items #1-5 shall be provided either in the native language of the parent/guardian or unaccompanied youth or through an interpreter. Any additional support needed because of a disability of that parent/guardian or unaccompanied youth shall be made available without a charge.

If a parent/guardian or unaccompanied youth disagrees with the district liaison's enrollment decision, the decision may be appealed to the Superintendent. The Superintendent shall make a determination within five working days.

If the parent/guardian chooses to appeal the district's placement decision, the district liaison shall forward all written documentation and related paperwork to the liaison for homeless students at the county office of education.

Pending final resolution of the dispute, including all available appeals, the student shall be immediately enrolled in the school in which enrollment is sought and shall be allowed to attend classes and participate fully in school activities. (42 USC 11432, 11434a)

Transportation

The district shall provide transportation for a student experiencing homelessness to and from the student's school of origin when the student is residing within the district and the parent/guardian, or the district liaison in the case of an unaccompanied youth, requests that such transportation be provided. If the student moves outside of district boundaries, but continues to attend the student's school of origin within this district, the Superintendent or designee shall consult with the superintendent of the district in which the student is now residing to agree upon a method to apportion the responsibility and costs of the transportation. (42 USC 11432)

The district shall not be obligated to provide transportation to students who continue attending their school of origin after they secure permanent housing, unless the formerly homeless student has an IEP that includes transportation as a necessary related service for the student. (Education Code 48852.7)

Eligibility for Extracurricular Activities

A student experiencing homelessness who enrolls in any district school shall have access to extracurricular and enrichment activities that are available to all students in the school, including but not limited to, interscholastic sports administered by the California Interscholastic Federation. (Education Code 48850)

Notification, Complaints, and Posting Requirements

Information regarding the educational rights of students experiencing homelessness, as specified in Education Code 51225.1 and 51225.2, shall be included in the annual uniform complaint procedures notification distributed to students, parents/guardians, employees, and other interested parties pursuant to 5 CCR 4622. (Education Code 51225.1, 51225.2)

Any complaint that the district has not complied with requirements regarding the education of students experiencing homelessness, as specified in Education Code 51225.1 or 51225.2, may be filed in accordance with the district's procedures in AR 1312.3 - Uniform Complaint Procedures.

The Superintendent or designee shall ensure that a list of the district's liaison(s) and the contact information for such liaison(s), as well as specific information on homelessness, including, but not limited to, information regarding the educational rights and resources available to students experiencing homelessness, are posted on the district's web site. (Education Code 48852.6)

Each district school that has a web site shall also post the contact information for the district liaison and the name and contact information of any employee or other person under contract with the school who assists the district liaison in completing the liaison's duties pursuant to 42 USC 11432. (Education Code 48852.6)

EDUCATION FOR HOMELESS CHILDREN

**DISTRICT EXPLANATION OF DECISION
RELATED TO ELIGIBILITY, SCHOOL SELECTION, OR ENROLLMENT**

Instructions: The following form provides notice and explanation to a student's parent/guardian or an unaccompanied youth regarding the district's decision related to student eligibility, school selection, or enrollment.

Date: _____ Name of person completing form: _____

Title: _____ Phone number: _____

In accordance with the federal McKinney-Vento Homeless Assistance Act (42 USC 11431-11435), this notification is being provided to either:

Name of parent(s)/guardian(s): _____

Name of unaccompanied student: _____

School requested: _____

District's placement decision (name of school): _____

Description of action(s) proposed/refused by the district related to eligibility, school selection, or enrollment, including an explanation of why the action(s) is proposed/ refused:

The district's determination regarding eligibility, school selection, or enrollment was based upon the following evidence and for the following reasons::

The district's determination regarding eligibility, school selection, or enrollment was based upon the following evidence:

Other options the district considered, if any, which were rejected for the following reasons:

Factors relevant to the district's decision and information related to the eligibility or best interest determination including the facts, witnesses, and evidence relied upon and their sources, if any:

You have the right to appeal this decision to the district Superintendent. To do so, contact the district's homeless liaison listed below within the next 10 days to request a Dispute Form. You may provide written or oral documentation to support your position, and may also seek the assistance of social services, advocates, and/or service providers in the dispute process. The Superintendent or designee will review all the evidence and will notify you of the decision within 30 days.

If you are not satisfied with the Superintendent's decision, you may appeal to the San Diego County Office of Education (COE). If you are not satisfied with the county office's decision, you may then appeal to the California Department of Education (CDE). The district's homeless liaison can assist you with this appeal.

Contact information:

District Liaison: The district liaison is one of the primary contacts between homeless families and school or district staff. He/she is responsible for coordinating services to ensure that homeless students enroll in school and have the opportunity to succeed academically, and mediates enrollment disputes as needed.

Name of district's homeless liaison: Dr. Patricia Fernandez
Address: 12335 Woodside Avenue Lakeside, CA 92040
Email Address: pfernandez@lsusd.net
Phone number: (619) 390-2600 x2760

County Liaison: If you appeal the district's decision to the COE, the district liaison shall forward all written documentation and related paperwork to the homeless liaison at the COE. The county liaison will review the materials and determine the eligibility, school selection, or enrollment decision within five working days of receiving the materials and will notify you of the decision.

Name of County Office of Education homeless liaison: Suzanne Terry
Address: 6401 Linda Vista Rd, San Diego
Email Address: Suzanne.terry@sdcoe.net
Phone number: (858) 298-2062

RIGHTS:

Pending the final resolution of this dispute, including the period of all appeals, the student has the right to immediately enroll in the school requested and to participate fully in school activities at that school.

EDUCATION FOR HOMELESS CHILDREN

ENROLLMENT DISPUTE FORM

Instructions: This form is to be completed by a parent/guardian or student when a dispute regarding enrollment has arisen. As an alternative to completing this form, the information on this form may be shared orally with the district's liaison for homeless students.

Date submitted: _____

Student's name: _____

Relation to student: _____

Address: _____

Phone number: _____

Name of school requested: _____

I wish to appeal the eligibility, school selection, or enrollment decision made by:

☐ District liaison ☐ District Superintendent ☐ County office of education liaison

Reason for the appeal: You may include an explanation to support your appeal in this space or provide your explanation orally.

I have been provided with:

- ☐ A written explanation of the district's decision
- ☐ Contact information for the district's homeless liaison
- ☐ Contact information for the county office of education's homeless liaison
- ☐ Contact information for the state homeless coordinator
- ☐ A copy of this dispute form

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: 9/14/23

Agenda Item:

Board Policy and Administrative Regulation 6164.4: Identification and Education Under Section 504

Background (Describe purpose/rationale of the agenda item):

Adoption: Regulation updated to add descriptions to the OPTION headings for the determination of "length of service" for order of layoff purposes, reflect NEW LAW (AB 438, 2021) which, for both merit and non-merit districts, specifies notice requirements and hearing rights districts must provide to permanent classified employees, as defined, who are subject to layoff due to lack of work or lack of funds, including that notice be given no later than March 15, and that classified staff may be reduced due to lack of work or lack of funds when the governing board determines during the time between five days after the enactment of an annual Budget Act and August 15 of the fiscal year to which the Budget Act applies that the district's local control funding formula apportionment per unit of average daily attendance for the fiscal year of the Budget Act has not increased by at least two percent. Regulation also updated to provide material regarding a permanent classified employee's request for a hearing, including a hearing before an administrative law judge in which the board makes the final decision regarding the sufficiency of the cause and disposition of the layoff, provide material regarding final notice before May 15 to employees affected by the layoff unless a continuance is granted, add material regarding notice to affected employees when classified positions are eliminated as a result of the expiration of a specifically funded program, and include that districts may release probationary classified employees without notice or hearing for reasons other than lack of work or lack of funds.

Fiscal Impact (Cost):

N/A

Funding Source:

N/A

Recommended Action:

- ☐ Informational
- ☐ Discussion
- ☐ Approval
- ☒ Adoption

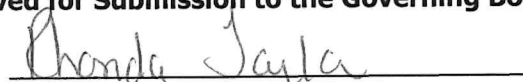
- ☐ Denial
- ☐ Ratification
- ☐ Explanation: [Click here to enter text.](#)

Originating Department/School: Superintendent's Office

Submitted/Recommended By:


Lisa DeRosier, Executive Assistant

Approved for Submission to the Governing Board:


Dr. Rhonda Taylor, Superintendent

Reviewed by Cabinet Member: _____

IDENTIFICATION AND EVALUATION OF INDIVIDUALS FOR SPECIAL EDUCATION

The Governing Board recognizes the need to actively seek out and evaluate district residents from birth to age 21 who have disabilities in order to provide them with appropriate educational opportunities in accordance with state and federal law.

The Superintendent or designee shall establish a comprehensive child find system that includes procedures for the identification, screening, referral, and triennial assessment of individuals eligible for special education, as well as procedures for the planning, implementation, and review of the special education and related services provided to such individuals. (Education Code 56301)

The district's identification procedures shall include systematic methods for utilizing referrals from parents/guardians, teachers, agencies, appropriate professionals, and others members of the public, and shall be coordinated with school site procedures for referral of students whose needs cannot be met with modifications to the regular instructional program. (Education Code 56302)

The Superintendent or designee shall notify parents/guardians, in writing, of their rights related to identification, referral, assessment, instructional planning, implementation, and review, including the right to consent to any assessment concerning their child. In addition, the Superintendent or designee shall notify parents/guardians of procedures for initiating a referral for assessment to identify individuals for special education services. (Education Code 56301)

Legal Reference:

State

5 CCR 3021-3029

5 CCR 3030-3031

Ed. Code 44265.5

Ed. Code 56000-56885

Ed. Code 56043

Ed. Code 56195.8

Ed. Code 56300-56305

Ed. Code 56320-56330

Ed. Code 56333-56338

Ed. Code 56340-56347

Ed. Code 56381

Ed. Code 56425-56432

Ed. Code 56441.11

Ed. Code 56445

Ed. Code 56500-56509

Gov. Code 95000-95029.5

Federal

20 USC 1232g

20 USC 1400-1482

20 USC 1412

20 USC 1415

Description

Identification, referral and assessment

Eligibility criteria

Professional preparation for teachers of impaired students

Special education programs

Special education; timelines

Adoption of policies

Identification of individuals with disabilities

Assessment

Eligibility for specific learning disabilities

Individualized education program teams

Reassessment of students

Early education for individuals with disabilities

Eligibility criteria; children ages 3-5

Transition to grade school; reassessment

Procedural safeguards

California Early Intervention Services Act

Description

Family Educational Rights and Privacy Act (FERPA) of 1974

Individuals with Disabilities Education Act

State eligibility

Procedural safeguards

34 CFR 104.35
34 CFR 104.36
34 CFR 300.1-300.818
34 CFR 300.301-300.306
34 CFR 300.323
34 CFR 300.502

34 CFR 303.1-303.734

Management Resources

California Department of Education Publication

Court Decision

Court Decision

Court Decision

Court Decision

Court Decision

Roadmap: Child Find Under Part B of the Individuals with Disabilities Education Act, August 2021

U.S. Department of Education Publication

Website

Website

Website

Website

Cross References

Code

0410
0430
0430
0460
0460
0470
1312.3
1312.3
1312.3-E (1)
1312.3-E (2)
3541.2
3552
3552
4112.23
5144.2

5145.6
5145.6-E(1)
5148
5148
5148.3
5148.3

Evaluation and placement

Procedural safeguards

Individuals with Disabilities Education Act

Evaluations and reevaluations

When IEPs must be in effect

Independent educational evaluation of student with disability

Early Intervention Program for Infants and Toddlers with Disabilities

Description

California Practitioners' Guide for Educating English Learners with Disabilities, 2019

N.B. and C.B v. Hellgate Elementary School District (9th Cir. 2008) 541 F.3d 1202

Compton Unified School District v. Addison, (9th Cir. 2010) 598 F.3d 1181

Timothy O. v. Paso Robles Unified School District (9th Cir. 2016) 822 F.3d 1105

M.M. v. Lafayette School District (9th Cir. 2014) 767 F.3d 842

Hood v. Encinitas Union School District, (2007) 486 F.3d 1099

A Response to Intervention (RTI) Process Cannot Be Used to Delay-Deny an Evaluation for Eligibility under the Individuals with Disabilities Education Act (IDEA): Memorandum 11-07, January 2011

CSBA District and County Office of Education Legal Services

California Department of Education, Special Education

U.S. Department of Education, Office of Special Education Programs

CSBA

Description

Nondiscrimination In District Programs And Activities

Comprehensive Local Plan For Special Education

Comprehensive Local Plan For Special Education

Local Control And Accountability Plan

Local Control And Accountability Plan

COVID-19 Mitigation Plan

Uniform Complaint Procedures

Uniform Complaint Procedures

Uniform Complaint Procedures

Uniform Complaint Procedures

Transportation For Students With Disabilities

Summer Meal Program

Summer Meal Program

Special Education Staff

Suspension And Expulsion/Due Process (Students With Disabilities)

Parent/Guardian Notifications

Parent/Guardian Notifications

Child Care And Development

Child Care And Development

Preschool/Early Childhood Education

Preschool/Early Childhood Education

6120	<i>Response To Instruction And Intervention</i>
6146.4	<i>Differential Graduation And Competency Standards For Students With Disabilities</i>
6159	<i>Individualized Education Program</i>
6159	<i>Individualized Education Program</i>
6159.1	<i>Procedural Safeguards And Complaints For Special Education</i>
6159.1	<i>Procedural Safeguards And Complaints For Special Education</i>
6159.2	<i>Nonpublic, Nonsectarian School And Agency Services For Special Education</i>
6159.2	<i>Nonpublic, Nonsectarian School And Agency Services For Special Education</i>
6159.3	<i>Appointment Of Surrogate Parent For Special Education Students</i>
6159.3	<i>Appointment Of Surrogate Parent For Special Education Students</i>
6162.5	<i>Student Assessment</i>
6162.51	<i>State Academic Achievement Tests</i>
6162.51	<i>State Academic Achievement Tests</i>
6163.2	<i>Animals At School</i>
6163.2	<i>Animals At School</i>
6164.41	<i>Children With Disabilities Enrolled By Their Parents In Private School</i>
6164.41	<i>Children With Disabilities Enrolled By Their Parents In Private School</i>
6164.5	<i>Student Success Teams</i>
6164.5	<i>Student Success Teams</i>
6164.6	<i>Identification And Education Under Section 504</i>
6164.6	<i>Identification And Education Under Section 504</i>
6173.1	<i>Education For Foster Youth</i>
6173.1	<i>Education For Foster Youth</i>
6173.2	<i>Education Of Children Of Military Families</i>
6173.2	<i>Education Of Children Of Military Families</i>
6183	<i>Home And Hospital Instruction</i>

Policy 6164.2
adopted: September 17, 2012
revised: August 10, 2023

LAKESIDE UNION SCHOOL DISTRICT
Lakeside, California

IDENTIFICATION AND EVALUATION OF INDIVIDUALS FOR SPECIAL EDUCATION

The Superintendent or designee shall ensure that the district's child find process includes the collection of data and, at reasonable intervals, the screening of such data to determine if students are making adequate progress, as appropriate.

A student shall be referred for special education instruction and services only after the resources of the regular education program have been considered and used where appropriate. (Education Code 56303)

However, the district shall ensure that evaluations of children suspected of having a disability are not delayed or denied because of the implementation of response to intervention strategies.

A parent/guardian or the district may initiate a request for an initial evaluation to determine if the student is a student with a disability. (34 CFR 300.301)

When a verbal referral is made, staff shall offer assistance to the individual to make the request in writing and shall assist the individual if the individual requests such assistance. (5 CCR 3021)

All referrals from school staff for an initial evaluation shall include a brief reason for the referral and description of the regular program resources that were considered and/or modified for use with the student-and, when appropriate, the results of intervention. This documentation shall not delay the timelines for completing the assessment plan or assessment. (5 CCR 3021)

Initial Evaluation for Special Education Services

Before the initial provision of special education and related services to a student with a disability, the district shall conduct an individual initial evaluation of the student's educational needs related to all areas of suspected disability. (Education Code 56320; 34 CFR 300.301)

Upon receipt of a referral of any student for special education and related services, a proposed evaluation plan shall be developed within 15 calendar days, not counting days between the student's regular school sessions or terms or calendar days of school vacation in excess of five school days, unless the parent/guardian agrees, in writing, to an extension. If the referral is made within 10 days or less prior to the end of the student's regular school year or term, the proposed evaluation plan shall be developed within 10 days after the beginning of the next regular school year or term. (Education Code 56043, 56321)

The proposed evaluation plan shall meet all of the following requirements: (Education Code 56321)

1. Be in a language easily understood by the general public
2. Be provided in the native language of the parent/guardian or other mode of communication used by the parent/guardian unless it is clearly not feasible

3. Explain the types of evaluation to be conducted
4. State that no individualized education program (IEP) will result from the evaluation without parent/guardian consent

A copy of the notice of a parent/guardian's rights and procedural safeguards shall be attached to the evaluation plan. (Education Code 56321)

The proposed written evaluation plan shall include a description of recent assessments conducted, including available independent assessments and assessment information requested by the parent/guardian to be considered, as well as information indicating the student's primary language and the student's primary language proficiency as determined by Education Code section 52164.1. (5 CCR 3022)

Before conducting an initial evaluation, the district shall provide the parent/guardian with prior written notice in accordance with 34 CFR 300.503. In addition, as part of the evaluation plan, the parent/guardian shall receive written notice that includes all of the following information: (Education Code 56329; 34 CFR 300.304, 300.502, 300.504)

1. Upon completion of the administration of tests and other evaluation materials, an IEP team meeting that includes the parent/guardian or his/her representative shall be scheduled pursuant to Education Code 56341. At this meeting, the team shall determine whether or not the student is a student with disabilities, as defined in Education Code 56026, and shall discuss the evaluation, the educational recommendations, and the reasons for the recommendations.
2. When making a determination of eligibility for special education, the district shall not determine that the student is disabled if the primary factor for such determination is lack of appropriate instruction in reading, including the essential components of reading instruction as defined in 20 USC 6368, lack of appropriate instruction in mathematics, or limited English proficiency, if the student does not otherwise meet the eligibility criteria under 34 CFR 300.8.
3. A copy of the evaluation report and the documentation of determination of eligibility shall be given to the parent/guardian.
4. If the parent/guardian disagrees with an evaluation obtained by the district, he/she has the right to obtain, at public expense, an independent educational evaluation (IEE) of the student from qualified specialists, in accordance with 34 CFR 300.502. The parent/guardian is entitled to only one such evaluation at public expense each time the district conducts an assessment with which the parent/guardian disagrees.

If the district observed the student in conducting its evaluation, or if its evaluation procedures make it permissible to have in-class observation of the student, an equivalent opportunity shall apply to the IEE. This equivalent opportunity shall apply to the student's current placement and setting as well as observation of the district's proposed placement and setting, if any, regardless of whether the IEE is initiated before or after the filing of a due process hearing proceeding.

5. The district may initiate a due process hearing pursuant to Education Code 56500-56508 to show that its evaluation is appropriate. If the final decision resulting from the due process hearing is that the evaluation is appropriate, the parent/guardian maintains the right for an IEE, but not at public expense.

If the parent/guardian obtains an IEE at private expense, the results of the IEE shall be considered by the district with respect to the provision of a free appropriate public education (FAPE) to the student, and may be presented as evidence at a due process hearing regarding the student. If the district observed the student in conducting its evaluation, or if its evaluation procedures make it permissible to have in-class observation of a student, an equivalent opportunity shall apply to an IEE of the student in the student's current educational placement and setting and in any educational placement and setting proposed by the district, regardless of whether the IEE is initiated before or after the filing of a due process hearing.

6. If the parent/guardian proposes a publicly financed placement of the student in a nonpublic school, the district shall have an opportunity to observe the proposed placement and, if the student has already been unilaterally placed in the nonpublic school by his/her parent/guardian, the student in that proposed placement. Any such observation shall only be of the student who is the subject of the observation and shall not include the observation or evaluation of any other student in the proposed placement unless that other student's parent/guardian consents to the observation or evaluation. The results of any observation or evaluation of another student in violation of Education Code 56329(d) shall be inadmissible in any due process or judicial proceeding regarding FAPE of that other student.

Parent/Guardian Consent for Evaluations

Consent means that the parent/guardian: (Education Code 56021.1; 34 CFR 300.9)

1. Has been fully informed, in his/her native language or other mode of communication, of all information relevant to the activity for which consent is sought
2. Understands and agrees, in writing, to the carrying out of the activity for which his/her consent is sought and the consent describes that activity and lists the records (if any) that will be released and to whom
3. Understands that the granting of consent is voluntary on his/her part and may be revoked at any time
4. Understands that if he/she revokes consent, that revocation is not retroactive (i.e., it does not negate an action that has occurred after the consent was given and before the consent was revoked). The district is not required to amend the education records of a student to remove any reference to the student's receipt of special education and services if the student's parent/guardian submits a written revocation of consent after the initial provision of special education and related services to the student.

Upon receiving the proposed evaluation plan, the parent/guardian shall have at least 15 days to decide whether to consent to the initial evaluation. The district shall not interpret parent/guardian consent for initial evaluation as consent for initial placement or initial provision of special education services. (Education Code 56321; 34 CFR 300.300)

The district shall make reasonable efforts to obtain the consent of the parent/guardian for an initial evaluation or reevaluation of a student. (Education Code 56321; 34 CFR 300.300, 300.322)

The district shall maintain a record of its attempts to obtain consent, such as: (Education Code 56342.5)

1. Detailed records of telephone calls made or attempted and the results of those calls
2. Copies of correspondence sent to the parent/guardian and any responses received
3. Detailed records of visits made to the parent/guardian's home or place of employment and the results of those visits

If a parent/guardian refuses to consent to the initial evaluation or fails to respond to a request to provide consent, the district may, but is not required to, pursue an evaluation by utilizing the procedural safeguards, including the mediation and due process procedures pursuant to 20 USC 1415 and 34 CFR 300.506-300.516. (Education Code 56321; 34 CFR 300.300)

For a student who is a ward of the state and not residing with the student's parent/guardian, the district shall make reasonable efforts to obtain the informed consent from the parent/guardian of the student for an initial evaluation to determine whether the student is a student with a disability. The district may conduct an initial evaluation without obtaining informed consent if any of the following situations exists: (Education Code 56321.1; 20 USC 1414; 34 CFR 300.300)

1. Despite reasonable efforts to do so, the district cannot discover the whereabouts of the parent/guardian of the student.
2. The rights of the parent/guardian of the student have been terminated in accordance with state law.
3. The rights of the parent/guardian to make educational decisions have been subrogated by a judge in accordance with state law and consent for an initial evaluation has been given by an individual appointed by the judge to represent the student.

The district need not obtain parent/guardian consent before reviewing existing data as part of an evaluation or reevaluation, or before administering a test or other evaluation that is administered to all students, unless consent is required from the parents/guardians of all students. (Education Code 56321; 34 CFR 300.300)

Conduct of the Evaluation

Within 60 calendar days of receiving parental consent for the initial assessment of a student, not counting days between the student's regular school sessions, terms, or days of school

vacation in excess of five schooldays, a determination whether the student is eligible for special education and the educational needs of the student shall be made, an IEP team meeting shall occur, and an IEP shall be developed, unless the parent/guardian agrees in writing to an extension, pursuant to Education Code 56344. If the 60-day time is interrupted by a student school vacation, the 60-day time shall recommence on the date that student schooldays reconvene and a meeting to develop an IEP for the student shall be conducted within 30 days of a determination that the student needs special education and related services. (Education Code 56043, 56344)

However, when a referral has been made for a student 30 days or less prior to the end of the regular school year, an IEP required as a result of an assessment of the student shall be developed within 30 days after the commencement of the subsequent regular school year. (Education Code 56043, 56344; 34 CFR 300.301, 300.323)

The evaluation shall be conducted by qualified personnel who are competent to perform the assessment as determined by the district. (Education Code 56320, 56322)

In addition, evaluations and reevaluations shall be administered by qualified personnel who are competent in the oral or sign language skills and written skills of the student's primary language or mode of communication and have a knowledge and understanding of the cultural and ethnic background of the student. If it is clearly not feasible to do so, an interpreter shall be used, and the assessment report shall document this condition and note that the validity of the assessment may have been affected. The normal process of second-language acquisition, as well as manifestations of dialect and sociolinguistic variance shall not be diagnosed as a disabling condition. (5 CCR 3023)

The screening of a student by a teacher or specialist to determine appropriate instructional strategies for curriculum implementation shall not be considered to be an evaluation for eligibility for special education and related services. (Education Code 56321; 20 USC 1414; 34 CFR 300.302)

In conducting the evaluation, the district shall use a variety of assessment tools and strategies to gather relevant functional, developmental, and academic information about the student. The district shall also use any information provided by the parent/guardian that may assist the district in making the determination as to whether the student is a student with a disability and, if so, the necessary components of his/her IEP when the IEP is developed, including information related to enabling the student to be involved in and to progress in the general education curriculum. (34 CFR 300.304)

The district's evaluation shall not use any single measure or assessment as the sole criterion for determining whether a student is a student with a disability and for determining the appropriate educational program for the student. The assessment shall use technically sound instruments that may assess the relative contribution of cognitive and behavioral factors in addition to physical or developmental factors. (Education Code 56320; 34 CFR 300.304)

The district shall also ensure that assessments and other evaluation materials provide relevant information that assists in determining the student's educational needs and are: (Education Code 56320; 34 CFR 300.304)

1. Selected and administered so as not to be discriminatory on a racial, cultural, or sexual basis
2. Provided and administered in the student's native language or other mode of communication and in the form most likely to yield accurate information on what the student knows and can do academically, developmentally, and functionally, unless it is clearly not feasible to so provide or administer
3. Used for the purposes for which the assessments or measures are valid and reliable
4. Administered by trained and knowledgeable personnel except that individually administered tests of intellectual or emotional functioning shall be administered by a credentialed school psychologist
5. Administered in accordance with any instructions provided by the producer of the assessments
6. Tailored to assess specific areas of educational need and not merely designed to provide a single general intelligence quotient
7. If administered to a student with impaired sensory, manual, or speaking skills, selected and administered to best ensure that the results accurately reflect the student's aptitude or achievement level or whatever other factors the test purports to measure, rather than reflecting the child's impaired sensory, manual, or speaking skills (unless those skills are the factors that the test purports to measure).

Students shall be assessed in all areas related to the suspected disability, including, if appropriate, health and development, vision (including low vision), hearing, motor abilities, language function, general intelligence, academic performance, communicative status, self-help, orientation and mobility skills, career and vocational abilities and interests, and social and emotional status. When appropriate, a developmental history shall be obtained. For students with residual vision, a low vision assessment shall be provided in accordance with guidelines established pursuant to Education Code 56136. The district shall ensure that the evaluation is sufficiently comprehensive to identify all of the student's special education and related service needs, whether or not commonly linked to the disability category in which the student has been classified. (Education Code 56320; 34 CFR 300.304)

As part of the initial evaluation and any reevaluation, the IEP team and other qualified professionals shall, if appropriate, review existing evaluation data on the student, including evaluations and information provided by the parents/guardians, current classroom-based local or state assessments and classroom-based observations, and observations by teachers and related services providers. On the basis of that review and input from the student's parent/guardian, the team shall identify what additional data, if any, are needed to determine: (Education Code 56381; 34 CFR 300.305)

1. Whether the student is a student with a disability, or in the case of a reevaluation, whether the student continues to have a disability, and the educational needs of the student

2. The present levels of academic achievement and related developmental needs of the student
3. Whether the student needs, or continues to need, special education and related services
4. Whether any additions or modifications to the special education and related services are needed to enable the student to meet the measurable annual goals set out in his/her IEP and to participate, as appropriate, in the general education curriculum

If a student has transferred from another district in the same school year or leaves this district, the district shall coordinate with the student's prior or subsequent district as necessary and as expeditiously as possible to ensure prompt completion of full evaluations. (Education Code 56320; 34 CFR 300.304)

Evaluation Report

The personnel who evaluate the student shall prepare a written report of the results of each evaluation. The report shall include, but not be limited to, the following: (Education Code 56327)

1. Whether the student may need special education and related services
2. The basis for making the determination
3. The relevant behavior noted during the observation of the student in an appropriate setting
4. The relationship of that behavior to the student's academic and social functioning
5. The educationally relevant health, developmental, and medical findings, if any
6. For students with learning disabilities, whether there is such a discrepancy between achievement and ability that it cannot be corrected without special education and related services
7. A determination concerning the effects of environmental, cultural, or economic disadvantage, where appropriate
8. The need for specialized services, materials, and equipment for students with low incidence disabilities, consistent with Education Code 56136

Eligibility Determination

Upon completion of the administration of assessments and other evaluation measures, a group of qualified professionals and the parent/guardian shall determine whether the student is a student with a disability as defined in 5 CCR 3030 and 34 CFR 300.8 and, if so, his/her educational needs. In interpreting the data, the group shall draw information from a variety of sources, including aptitude and achievement tests, parent/guardian input, and teacher recommendations, as well as information about the student's physical condition, social or

cultural background, and adaptive behavior. The group shall ensure that the information obtained from these sources is documented and carefully considered. (34 CFR 300.306)

When making a determination of eligibility for special education and related services, the district shall not determine that a student is disabled if the primary factor for such determination is a lack of appropriate instruction in reading, including the essential components of reading instruction pursuant to 20 USC 6368, lack of instruction in mathematics, limited English proficiency, or that the student does not otherwise meet the eligibility criteria. (Education Code 56329; 34 CFR 300.306)

The normal process of second-language acquisition, as well as manifestations of dialect and sociolinguistic variance, shall not be diagnosed as a disabling condition. (5 CCR 3023)

Independent Educational Evaluation

An *independent educational evaluation* is defined as an evaluation conducted by a qualified examiner who is not employed by the district. (34 CFR 300.502)

Public expense means that the district either pays for the full cost of the IEE or ensures that the evaluation is otherwise provided at no cost to the parent/guardian. (34 CFR 300.502)

The parents/guardians of a student with a disability have the right to obtain an IEE at public expense under the same criteria, including the location of the evaluation and the qualifications of the examiner, that the district uses for a district-initiated evaluation. (34 CFR 300.502)

The parent/guardian is entitled to only one IEE at public expense each time the district conducts an evaluation with which the parent/guardian disagrees. (Education Code 56329; 34 CFR 300.502)

If a parent/guardian has requested an IEE, the district may ask for the reason that the parent/guardian objects to the district's evaluation. However, the parent/guardian is not required to provide an explanation and the district may not unreasonably delay either providing the IEE at public expense or filing a due process complaint to request a due process hearing to defend the public evaluation. (34 CFR 300.502)

Upon receiving the request for an IEE, the district shall, without unnecessary delay, either: (34 CFR 300.502)

1. File a due process complaint to request a hearing to show that its evaluation is appropriate
2. Ensure that an IEE is provided at public expense, unless the district demonstrates at a hearing that the evaluation obtained by the parent/guardian did not satisfy the district's criteria

If a due process hearing decision determines that the district's evaluation is appropriate, then the parent/guardian may obtain an IEE but not at public expense. (Education Code 56329; 34 CFR 300.502)

In any decision made with respect to providing FAPE to a student with a disability, the result of any IEE obtained by the student's parent/guardian shall be considered by the district if it meets district criteria. Any such result also may be presented as evidence at a hearing on a due process complaint. (Education Code 56329; 34 CFR 300.502)

Coordinating Transitions

The district designates the individual listed below as the main point of contact for coordinating and completing, with other agencies and persons, the transition of a child and family from infant/toddler programs to preschool (Part C to Part B of the federal Individuals with Disabilities Education Act), including establishing practices to educate and support families during the transition: (Government Code 95008)

Director of Special Education
12335 Woodside Avenue
Lakeside, CA 92040
(619) 390-2600
dstein@lsusd.net

Reevaluation

A reevaluation shall be conducted when the district determines that the educational or related service needs of the student, including improved academic achievement and functional performance, warrant a reevaluation or if the student's parent/guardian or teacher requests reevaluation. Such reevaluations shall occur every three years, unless the parent/guardian and district agree in writing that a reevaluation is unnecessary. A reevaluation may not occur more than once a year, unless the parent/guardian and the district agree otherwise. (Education Code 56043, 56381; 34 CFR 300.303)

The district shall ensure that any reevaluations of the student are conducted in accordance with the evaluation procedures pursuant to 34 CFR 300.304-300.311. (34 CFR 300.303)

Before entering kindergarten or first grade, as the case may be, children with disabilities who are in a preschool program shall be reevaluated to determine if they still need special education and services. IEP teams shall identify a means of monitoring the continued success of children who are determined to be eligible for less intensive special education programs. (Education Code 56445)

The district's point of contact for coordinating and completing the transition of a child and family from infant/toddler programs to preschool, may coordinate the reevaluation and monitoring as described above for kindergarten or first grade.

Regulation 6164.4
approved: September 17, 2012
revised: August 10, 2023

LAKESIDE UNION SCHOOL DISTRICT
Lakeside, California

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: 9/14/23

Agenda Item:

Board Policy and Administrative Regulation 6164.6: Identification and Education Under Section 504

Background (Describe purpose/rationale of the agenda item):

Adoption: Minor changes

Fiscal Impact (Cost):

N/A

Funding Source:

N/A

Recommended Action:

- ☐ Informational
- ☐ Discussion
- ☐ Approval
- ☒ Adoption


- ☐ Denial
- ☐ Ratification
- ☐ Explanation: Click here to enter text.

Originating Department/School: Superintendent's Office

Submitted/Recommended By:


Lisa DeRosier, Executive Assistant

Approved for Submission to the Governing Board:


Dr. Rhonda Taylor, Superintendent

Reviewed by Cabinet Member: _____

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: 9/14/23

Agenda Item:

Board Bylaw 9270: Conflict of Interest

Background (Describe purpose/rationale of the agenda item):

Adoption: Bylaw updated to reflect NEW LAW (SB 1439, 2022) which makes applicable to elected district officers the prohibition against accepting, soliciting, or directing a contribution of more than \$250 from any party or participant to a proceeding involving a license, permit, or other entitlement for use, including a contract, or from that person's agent, while the proceeding is pending before the Board and for 12 months following the date a final decision is rendered in the proceeding, and from participating in making, or in any way attempting to use the official position to influence the Board's decision when a district officer received a contribution of more than \$250 from a party or participant in the preceding 12 months, as specified. Bylaw also updated to clarify, for a Board member who manages public investments, that when an item on the consent calendar is one in which the Board member has a financial interest, the Board member is required to either make a motion to remove the item from the consent calendar or abstain from voting on the consent calendar.

Fiscal Impact (Cost):

N/A

Funding Source:

N/A

Recommended Action:

☐ **Informational**

☐ **Discussion**

☐ **Approval**

☒ **Adoption**

☐ **Denial**

☐ **Ratification**

☐ **Explanation:** Click here to enter text.

Originating Department/School: Superintendent's Office

Submitted/Recommended By:


Lisa DeRosier, Executive Assistant

Approved for Submission to the Governing Board:

Dr. Rhonda Taylor, Superintendent

Reviewed by Cabinet Member: _____

IDENTIFICATION AND EDUCATION UNDER SECTION 504

The Governing Board believes that all children, including children with disabilities, should have the opportunity to learn in a safe and nurturing environment. The Superintendent or designee shall work to identify children with disabilities who reside within the jurisdiction of the district in order to ensure that they receive educational related services by law.

The Superintendent or designee shall provide qualified students with disabilities with a free appropriate public education (FAPE) as defined under Section 504 of the federal Rehabilitation Act of 1973. Such students shall receive regular or special education and related aids and services designed to meet their individual educational needs as adequately as the needs of students without disabilities are met. (34 CFR 104.33)

In addition, qualified students with disabilities shall be provided an equal opportunity to participate in programs and activities that are integral components of the district's basic education program, including, but not limited to, extracurricular athletics, interscholastic sports, and/or other nonacademic activities. (34 CFR 104.37)

The district's local control and accountability plan shall include goals and specific actions to improve student achievement and other outcomes of students with disabilities. At least annually, the Superintendent or designee shall assess the district's progress in attaining the goals established for students with disabilities and shall report these results to the Board. (Education Code 52052, 52060)

In providing services to students with disabilities under Section 504, the Superintendent or designee shall ensure district compliance with law, including providing the students and their parents/guardians with applicable procedural safeguards and required notifications. Any dispute as to the identification, evaluation, or placement of any student with a disability shall be resolved in accordance with the processes specified in the "Procedural Safeguards" section of the accompanying administrative regulation.

The Superintendent or designee may maintain a list of impartial hearing officers who are qualified and willing to conduct Section 504 hearings when available. To ensure impartiality, such officers shall not be employed by or under contract with the district in any other capacity except as hearing officer and shall not have any professional or personal involvement that would affect their impartiality or objectivity in the matter.

Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State**Description**

34 CFR 303.1-303.734

Early Intervention Program for Infants and Toddlers with Disabilities

5 CCR 3021-3029

Identification, referral and assessment

5 CCR 3030-3031

Eligibility criteria

<i>Ed. Code 44265.5</i>	<i>Professional preparation for teachers of impaired students</i>
<i>Ed. Code 56000-56885</i>	<i>Special education programs</i>
<i>Ed. Code 56043</i>	<i>Special education; timelines</i>
<i>Ed. Code 56195.8</i>	<i>Adoption of policies</i>
<i>Ed. Code 56300-56305</i>	<i>Identification of individuals with disabilities</i>
<i>Ed. Code 56320-56330</i>	<i>Assessment</i>
<i>Ed. Code 56333-56338</i>	<i>Eligibility for specific learning disabilities</i>
<i>Ed. Code 56340-56347</i>	<i>Individualized education program teams</i>
<i>Ed. Code 56381</i>	<i>Reassessment of students</i>
<i>Ed. Code 56425-56432</i>	<i>Early education for individuals with disabilities</i>
<i>Ed. Code 56441.11</i>	<i>Eligibility criteria; children ages 3-5</i>
<i>Ed. Code 56445</i>	<i>Transition to grade school; reassessment</i>
<i>Ed. Code 56500-56509</i>	<i>Procedural safeguards</i>
<i>Gov. Code 95000-95029.5</i>	<i>California Early Intervention Services Act</i>

Federal

<i>20 USC 1232g</i>	<i>Family Educational Rights and Privacy Act (FERPA) of 1974</i>
<i>20 USC 1400-1482</i>	<i>Individuals with Disabilities Education Act</i>
<i>20 USC 1412</i>	<i>State eligibility</i>
<i>20 USC 1415</i>	<i>Procedural safeguards</i>
<i>34 CFR 104.35</i>	<i>Evaluation and placement</i>
<i>34 CFR 104.36</i>	<i>Procedural safeguards</i>
<i>34 CFR 300.1-300.818</i>	<i>Individuals with Disabilities Education Act</i>
<i>34 CFR 300.301-300.306</i>	<i>Evaluations and reevaluations</i>
<i>34 CFR 300.323</i>	<i>When IEPs must be in effect</i>
<i>34 CFR 300.502</i>	<i>Independent educational evaluation of student with disability</i>

Management Resources

<i>California Department of Education Publication</i>	<i>California Practitioners' Guide for Educating English Learners with Disabilities, 2019</i>
<i>Court Decision</i>	<i>N.B. and C.B v. Hellgate Elementary School District (9th Cir. 2008) 541 F.3d 1202</i>
<i>Court Decision</i>	<i>Compton Unified School District v. Addison (9th Cir. 2010) 598 F.3d 1181</i>
<i>Court Decision</i>	<i>Timothy O. v. Paso Robles Unified School District (9th Cir. 2016) 822 F.3d 1105</i>
<i>Court Decision</i>	<i>M.M. v. Lafayette School District (9th Cir. 2014) 767 F.3d 842</i>
<i>Court Decision</i>	<i>Hood v. Encinitas Union School District (2007) 486 F.3d 1099</i>

<i>Federal Register</i>	<i>Rules and Regulations, August 14, 2006, Vol. 71, Number 156, pages 46539-46845</i>
<i>U.S. Department Of Education Publication</i>	<i>Long COVID under Section 504 and the IDEA: A Resource to Support Children, Students, Educators, Schools, Service Providers, and Families, July 2021</i>
<i>U.S. Department Of Education Publication</i>	<i>Return to School Roadmap: Child Find Under Part B of the Individuals with Disabilities Education Act, August 2021</i>
<i>U.S. Department of Education Publication</i>	<i>A Response to Intervention (RTI) Process Cannot Be Used to Delay-Deny an Evaluation for Eligibility under the Individuals with Disabilities Education Act (IDEA): Memorandum 11-07, January 2011</i>
<i>Website</i>	<i>CSBA District and County Office of Education Legal Services</i>
<i>Website</i>	<i>California Department of Education, Special Education</i>
<i>Website</i>	<i>U.S. Department of Education, Office of Special Education Programs</i>
<i>Website</i>	<i>CSBA</i>

Cross References

<u>Code</u>	<u>Description</u>
0410	<i>Nondiscrimination In District Programs And Activities</i>
0430	<i>Comprehensive Local Plan For Special Education</i>
0430	<i>Comprehensive Local Plan For Special Education</i>
0460	<i>Local Control And Accountability Plan</i>
0460	<i>Local Control And Accountability Plan</i>
0470	<i>COVID-19 Mitigation Plan</i>
1312.3	<i>Uniform Complaint Procedures</i>
1312.3	<i>Uniform Complaint Procedures</i>
1312.3-E(1)	<i>Uniform Complaint Procedures</i>
1312.3-E(2)	<i>Uniform Complaint Procedures</i>
3541.2	<i>Transportation For Students With Disabilities</i>
3552	<i>Summer Meal Program</i>
3552	<i>Summer Meal Program</i>
4112.23	<i>Special Education Staff</i>
5144.2	<i>Suspension And Expulsion/Due Process (Students With Disabilities)</i>
5145.6	<i>Parent/Guardian Notifications</i>
5145.6-E(1)	<i>Parent/Guardian Notifications</i>
5148	<i>Child Care And Development</i>
5148	<i>Child Care And Development</i>
5148.3	<i>Preschool/Early Childhood Education</i>
5148.3	<i>Preschool/Early Childhood Education</i>

<u>Code</u>	<u>Description</u>
6120	<i>Response To Instruction And Intervention</i>
6146.4	<i>Differential Graduation And Competency Standards For Students With Disabilities</i>
6159	<i>Individualized Education Program</i>
6159	<i>Individualized Education Program</i>
6159.1	<i>Procedural Safeguards And Complaints For Special Education</i>
6159.1	<i>Procedural Safeguards And Complaints For Special Education</i>
6159.2	<i>Nonpublic, Nonsectarian School And Agency Services For Special Education</i>
6159.2	<i>Nonpublic, Nonsectarian School And Agency Services For Special Education</i>
6159.3	<i>Appointment Of Surrogate Parent For Special Education Students</i>
6159.3	<i>Appointment Of Surrogate Parent For Special Education Students</i>
6162.5	<i>Student Assessment</i>
6162.51	<i>State Academic Achievement Tests</i>
6162.51	<i>State Academic Achievement Tests</i>
6163.2	<i>Animals At School</i>
6163.2	<i>Animals At School</i>
6164.41	<i>Children With Disabilities Enrolled By Their Parents In Private School</i>
6164.41	<i>Children With Disabilities Enrolled By Their Parents In Private School</i>
6164.5	<i>Student Success Teams</i>
6164.5	<i>Student Success Teams</i>
6164.6	<i>Identification And Education Under Section 504</i>
6164.6	<i>Identification And Education Under Section 504</i>
6173.1	<i>Education For Foster Youth</i>
6173.1	<i>Education For Foster Youth</i>
6173.2	<i>Education Of Children Of Military Families</i>
6173.2	<i>Education Of Children Of Military Families</i>
6183	<i>Home And Hospital Instruction</i>

IDENTIFICATION AND EDUCATION UNDER SECTION 504

The Superintendent designates the following position as the district's 504 Coordinator to implement the requirements of Section 504 of the Federal Rehabilitation Act of 1973: (340CFR 104.7)

Director, Student Support Services

12335 Woodside Avenue, Lakeside, CA 92040

(619) 390-2600 x2760

Definitions

For the purpose of implementing Section 504, the following terms and phrases shall have only the meanings specified below:

Free appropriate public education (FAPE) means the provision of regular or special education and related aids and services designed to meet the individual educational needs of a student with disabilities as adequately as the needs of students without disabilities are met, at no cost to the student or his/her parents/guardian except when a fee is specifically authorized by law for all students. (34 CFR 104.33)

Student with a disability means a student has a physical or mental impairment which substantially limits one or more major life activities. (28 CFR 35.108)

Physical impairment means: any physiological disorder or condition, cosmetic disfigurement, or anatomical loss affecting one or more systems, such as neurological, musculoskeletal, special sense organs, respiratory, including speech organs; cardiovascular, reproductive, digestive, genito-urinary, immune, hemic lymphatic, skin, and endocrine. (28 CFR 35.108)

Mental impairment means any mental or psychological disorder, such as intellectual disability, organic brain syndrome, emotional or mental illness, and specific learning disabilities. (28 CFR 111135.108)

Substantially limits major life activities means limiting a person's ability to perform functions, as compared to most people in the general population, such as caring for himself/herself, performing manual tasks, seeing, hearing, eating, sleeping, walking, standing, lifting, bending, speaking, breathing, learning, reading, concentrating, thinking, writing, communicating, and working. *Major life activities* also includes major bodily functions such as functions of the immune system, special sense organs and skin, normal cell growth, digestive, bowel, bladder, neurological, brain, respiratory, circulatory, cardiovascular, endocrine, hemic, lymphatic, musculoskeletal, and reproductive functions, as well as the operation of an individual organ within a body system. The determination of whether an impairment *substantially limits* a student's major life activities shall be made without regard to the ameliorative effects of mitigating measures other than ordinary eyeglasses or contact lenses. *Mitigating measures* are measures that an individual may use to eliminate or reduce the effects of an impairment,

including, but not limited to, medications, medical supplies or equipment, prosthetic devices, assistive adaptive neurological modifications, psychotherapy, behavioral therapy or physical therapy. (28CFR 35.108)

Referral, Identification, and Evaluation

Any action or decision to be taken by the district involving the referral, identification, or evaluation of a student with disabilities shall be in accordance with the following procedures:

1. A parent/guardian, teacher, other school employee, student success team, or community agency may refer a student to the principal or 504 Coordinator for identification as a student with a disability under Section 504.
2. Upon receipt of a referral, the principal, 504 Coordinator, or other qualified individual with expertise in the area of student's suspected disability shall consider the referral and determine whether an evaluation is appropriate. This determination shall be based on a review of the student's school records, including academic and nonacademic areas of the school program; consultation with the student's teacher(s), other professionals, and the parent/guardian, as appropriate; and analysis of the student's needs.

If it is determined that an evaluation is unnecessary, the principal or 504 Coordinator shall inform the parents/guardians in writing of this decision and of the procedural safeguards available, as described in the "Procedural Safeguards" section below.

3. If the student needs or is believed to need special education or related services under Section 504, the district shall conduct an evaluation of the student prior to initial placement. (34 CFR 104.35)

Prior to conducting an initial evaluation of a student for eligibility under Section 504, the district shall obtain written parent/guardian consent.

The district's evaluation procedures shall ensure that tests and other evaluation materials: (34 CFR 104.35)

- a. Have been validated and are administered by trained personnel in conformance with the instruction provided by the test publishers
- b. Are tailored to assess specific areas of educational need and are not merely designed to provide a single general intelligence quotient
- c. Reflect aptitude or achievement or whatever else the tests purport to measure rather than his/her impaired sensory, manual, or speaking skills that the tests purport to measure.

Section 504 Services Plan and Placement

Services and placement decisions for students with disabilities shall be determined as follows:

1. A multi-disciplinary 504 team shall be convened to review the evaluation data in order to make placement decisions.

The 504 team shall consist of a group of persons knowledgeable about the student, the meaning of the evaluation data, and the placement options. (34 CFR 104.35)

In interpreting evaluation data and making placement decisions, the team shall draw upon information from a variety of sources, including aptitude and achievement tests, teacher recommendations, physical condition, social or cultural background, and adaptive behavior. The team shall also ensure that information obtained from all such sources is documented and carefully considered and that the placement decision is made in conformity with 34 CFR 104.34. (34 CFR 104.35)

2. If, upon evaluation, a student is determined to be eligible for services under Section 504, the team shall meet to develop a written 504 services plan which shall specify the types of regular or special education services, accommodations, and supplementary aids and services necessary to ensure that the student receives FAPE.

The parents/guardians shall be invited to participate in the meeting and shall be given an opportunity to examine all relevant records.

3. If the 504 team determines that no services are necessary for the student, the record of the team's meeting shall reflect whether or not the student has been identified as a person with a disability under Section 504 and shall state the basis for the decision that no special services are presently needed. The student's parent/guardian shall be informed in writing of his/her rights and procedural safeguards, as described in the "Procedural Safeguards" section below.
4. The student shall be placed in the regular educational environment, unless the district can demonstrate that the education of the student in the regular environment with the use of supplementary aids and services cannot be achieved satisfactorily. The student shall be educated with those who are not disabled to the maximum extent appropriate to his/her individual needs. (34 CFR 104.34)
5. The district shall complete the identification, evaluation, and placement process within a reasonable time frame.
6. A copy of the student's Section 504 services plan shall be kept in his/her student record. The student's teacher(s) and any other staff who provide services to the student shall be informed of the plan's requirements.

If a student transfers to another school within the district, the principal or designee at the school from which the student is transferring shall ensure that the principal or designee at the new school receives a copy of the plan prior to the student's enrollment in the new school.

Review and Reevaluation

The 504 team shall monitor the progress of the student and at least annually, shall review the effectiveness of the student's Section 504 services plan to determine whether the services are appropriate and necessary and whether the student's needs are being met as adequately as the needs of students without disabilities are met. In addition, each student's with a disability under Section 504 shall be reevaluated at least once every three years.

A reevaluation of the student's needs shall be conducted before any subsequent significant change in placement. (34 CFR 104.35)

Procedural Safeguards

The Superintendent or designee shall notify the parents/guardians of students with disabilities of all district actions and decisions regarding the identification, evaluation, or educational placement of their children. -He/she also shall notify the parents/guardians of all the procedural safeguards available to them if they disagree with the district's action or decision, including an opportunity to examine all relevant records and an impartial hearing in which they shall have the right to participate. (34 CFR 104.36)

If a parent/guardian disagrees with any district action or decision regarding the identification, evaluation, or educational placement of his/her child under Section 504, he/she may request a Section 504 due process hearing within 30 days of that action or decision.

Prior to requesting a Section 504 due process hearing, the parent/guardian may, at his/her discretion, but within 30 days of the district's action or decision, request an administrative review of the action or decision. The coordinator shall designate an appropriate administrator to meet with the parent/guardian to attempt to resolve the issue and the administrative review shall be held within 14 days of receiving the parent/guardian's request. If the parent/guardian did not request an administrative review, he/she may request a Section 504 due process hearing.

A Section 504 due process hearing shall be conducted in accordance with the following procedures:

1. The parent/guardian shall submit a written request to the Coordinator within 30 days of receiving the district's decision or, if an administrative review is held, within 14 days of the completion of the review. The request for the due process hearing shall include:
 - a. The specific nature of the decision with which he/she disagrees
 - b. The specific relief he/she seeks
 - c. Any other information he/she believes is pertinent to resolving the disagreement
2. Within 30 days of receiving the parent/guardian's request, the Superintendent or designee and 504 Coordinator shall select an impartial hearing officer. This 30-day deadline may be extended for good cause or by mutual agreement of the parties.

3. Within 45 days of the selection of the hearing officer, the Section 504 due process hearing shall be conducted and a written decision mailed to all parties. This 45-day deadline may be extended for good cause or by mutual agreement of the parties.
4. The party to the hearing shall be afforded the right to:
 - a. Be accompanied and advised by legal counsel and by individuals with special knowledge or training related to the problems of students who are qualified as disabled under Section 504
 - b. Present written and oral evidence
 - c. Question and cross-examine witnesses
 - d. Receive written findings by the hearing officer stating the decision and explaining the reasons for the decision

If desired, either party may seek a review of the hearing officer's decision by a federal court of competent jurisdiction.

Notifications

The Superintendent or designee shall ensure that the district has taken appropriate steps to notify students and parents/guardians of the district's duty under Section 504. (34 CFR 104.32)

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: 9/14/23

Agenda Item:

Board Bylaw 9270: Conflict of Interest

Background (Describe purpose/rationale of the agenda item):

Adoption: Bylaw updated to reflect NEW LAW (SB 1439, 2022) which makes applicable to elected district officers the prohibition against accepting, soliciting, or directing a contribution of more than \$250 from any party or participant to a proceeding involving a license, permit, or other entitlement for use, including a contract, or from that person's agent, while the proceeding is pending before the Board and for 12 months following the date a final decision is rendered in the proceeding, and from participating in making, or in any way attempting to use the official position to influence the Board's decision when a district officer received a contribution of more than \$250 from a party or participant in the preceding 12 months, as specified. Bylaw also updated to clarify, for a Board member who manages public investments, that when an item on the consent calendar is one in which the Board member has a financial interest, the Board member is required to either make a motion to remove the item from the consent calendar or abstain from voting on the consent calendar.

Fiscal Impact (Cost):

N/A

Funding Source:

N/A

Recommended Action:

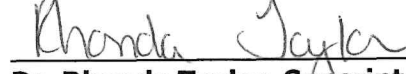
- | | |
|---|--|
| <input type="checkbox"/> Informational | <input type="checkbox"/> Denial |
| <input type="checkbox"/> Discussion | <input type="checkbox"/> Ratification |
| <input type="checkbox"/> Approval | <input type="checkbox"/> Explanation: Click here to enter text. |
| <input checked="" type="checkbox"/> Adoption | |

Originating Department/School: Superintendent's Office

Submitted/Recommended By:


Lisa DeRosier, Executive Assistant

Approved for Submission to the Governing Board:


Dr. Rhonda Taylor, Superintendent

Reviewed by Cabinet Member: _____

CONFLICT OF INTEREST

The Governing Board desires to maintain the highest ethical standards and help ensure that decisions are made in the best interest of the district and the public. Accordingly, no Board member, district employee, or other person in a designated position shall participate in the making of any decision for the district when the decision will or may be affected by the Board member's, district employee's, or other designated persons financial, family, or other personal interest or consideration.

Even if a prohibited conflict of interest does not exist, a Board member shall abstain from voting on personnel matters that uniquely affect the Board member's relatives. However, a Board member may vote on collective bargaining agreements and personnel matters that affect a class of employees to which the Board member's relative belongs. *Relative* means an adult who is related to the Board member by blood or affinity within the third degree, as determined by the common law, or an individual in an adoptive relationship within the third degree. (Education Code 35107)

A relationship within the third degree includes an individual's parents, grandparents, great-grandparents, children, grandchildren, great-grandchildren, brothers, sisters, aunts, uncles, nieces, nephews, and the similar family of the individual's spouse/registered domestic partner unless the individual is widowed or divorced.

The Board shall adopt for the district a conflict of interest code, that incorporates the provisions of 2 CCR 18730 by reference, specifies the district's designated positions, and provides the disclosure categories required for each position. The conflict of interest code shall be submitted to the district's code reviewing body for approval, in accordance with Government Code 87303 and within the deadline for submission established by the code reviewing body. (Government Code 87303)

Upon direction by the code reviewing body, the Board shall review the district's conflict of interest code and submit any changes to the code reviewing body or, if no change is required, the Board shall submit a written statement to that affect. (Government Code 87306.5).

When a change in the district's conflict of interest code is necessitated due to changed circumstances, such as the creation of new designated positions, changes to the duties assigned to existing positions, amendments, or revisions, the amended code shall be submitted to the code reviewing body within 90 days after the changed circumstances necessitating the amendments have become apparent. (Government Code 87306)

When reviewing and preparing the district's conflict of interest code, the Superintendent or designee shall provide officers, employees, consultants, and members of the community adequate notice and a fair opportunity to present their views. (Government Code 87311)

Board members and designated employees shall annually file a Statement of Economic Interest/Form 700 in accordance with the disclosure categories specified in the district's conflict of interest code. A Board member who leaves office or a designated employee who leaves district employment shall, within 30 days, file a revised statement covering the period

of time between the closing date of the last required statement and the date of leaving office or district employment. (Government Code 87302, 87302.6)

Conflict of Interest under the Political Reform Act

A district official, including a Board member, designated employee, or other person in a designated position shall not make, participate in making, or in any way use or attempt to use his/her official position to influence a governmental decision in which the district official knows or has reason to know that there is a disqualifying conflict of interest. A disqualifying conflict of interest exists if the decision will have a "reasonably foreseeable material financial effect," which is distinguishable from the effect on the public generally, on the district official, the district official's immediate family, or any financial interest described in 2 CCR 18700. (Government Code 87100, 87101, 87103; 2 CCR 18700-18709)

A district official makes a governmental decision when, within the authority of the office or position, the district official authorizes or directs any action on a matter, votes or provides information or opinion on it, contacts or appears before another district official for the purpose of affecting the decision, or takes any other action specified in 2 CCR 18704.

However, a district official shall participate in the making of a contract in which the district official has a financial interest if such participation is required by the rule of necessity or legally required participation pursuant to Government Code 87101 and 2 CCR 1705.

Conflict of Interest from Campaign Contributions

To avoid improper influence over the Board's decision-making involving the issuance of a license, permit, or other entitlements for use, including a contract, district officers, which includes Board members or agency heads, shall comply with Government Code 84308, including the following: (Government Code 84308)

1. A district officer is prohibited from accepting, soliciting, or directing a contribution of more than \$250 from any party or participant to a proceeding involving a license, permit, or other entitlement for use, including a contract, or from that person's agent, while the proceeding is pending before the Board and for 12 months following the date a final decision is rendered in the proceeding, if the Board member knows or has reason to know that the party or participant has a financial interest in the Board's decision.
2. Any district officer who received a contribution of more than \$250 from a party or participant in the preceding 12 months shall disclose that fact on the record of the proceeding prior to the Board rendering a decision in the proceeding. If the district officer willfully or knowingly received the contribution and knows or has reason to know that the participant has a financial interest in the Board's decision, the district officer shall not make, participate in making, or in any way attempt to use the official position to influence the Board's decision.
3. A district officer who receives a contribution that would otherwise require disqualification as described in Item #2 above may participate in the proceeding if the contribution is returned within 30 days from the time the district officer knows or should have known about the contribution and the proceeding.

4. A district officer who unknowingly accepts, solicits, or directs a contribution of more than \$250 during the 12 months after the date of the Board's final decision on the proceeding may cure the violation by returning the contribution, or the portion exceeding \$250, within 14 days of accepting, soliciting, or directing the contribution, provided the district officer did not knowingly or willfully accept, solicit, or direct the prohibited contribution. The district officer shall maintain records of curing the violation.

The provisions in Government Code 84308 as specified above do not apply to labor contracts, competitively bid contracts, and personal employment contracts. (Government Code 84308)

Additional Requirements for Boards that Manage Public Investments

Any Board member who manages public investments pursuant to Government Code 87200 and who has a financial interest in a decision shall, upon identifying a conflict or potential conflict of interest and immediately prior to the consideration of the matter, do all of the following: (Government Code 87105; 2 CCR 18707)

1. Publicly identify each financial interest that gives rise to the conflict or potential conflict of interest in detail sufficient to be understood by the public, except that disclosure of the exact street address of a residence is not required.
2. Not discuss or vote on the matter, or otherwise act in violation of Government Code 87100. The Board member shall not be counted toward achieving a quorum while the item is discussed.

However, the Board member may speak on the issue during the time that the general public speaks on it and may leave the dais to speak from the same area as members of the public. The Board member may listen to the public discussion and deliberations of the matter with members of the public.

3. Leave the room until after the discussion, vote, and any other disposition of the matter is concluded, unless the matter has been placed on the portion of the agenda reserved for uncontested matters.

If the item is on the consent calendar, the Board member shall either make a motion to remove the item from the consent calendar or the Board member shall abstain from voting on the consent calendar. In any event, the Board member shall refrain from discussing or voting on the item. However, the Board member is not required to leave the room during consideration of the consent calendar.

4. If the Board's decision is made during closed session, disclose the interest orally during the open session preceding the closed session. This disclosure shall be limited to a declaration that the recusal is because of a conflict of interest pursuant to Government Code 87100. The Board member shall not be present when the item is considered in closed session and shall not knowingly obtain or review a recording or any other nonpublic information regarding the Board's decision.

Conflict of Interest under Government Code 1090

Board members, employees, or district consultants shall not be financially interested in any contract made by the Board on behalf of the district, including in the development, preliminary discussions, negotiations, compromises, planning, reasoning, and specifications and solicitations for bids. If a Board member has such a financial interest in a contract made by the Board the contract is void. (Government Code 1090)

A Board member shall not be considered to be financially interested in a contract if there is only a "remote interest" in the contract as specified in Government Code 1091 and if the remote interest is disclosed during a Board meeting and noted in the official Board minutes. The affected Board member shall not vote or debate on the matter or attempt to influence any other Board member or district official to enter into the contract. (Government Code 1091)

In addition, a Board member shall not be considered to be financially interested in a contract in which his/her interest is a "noninterest" as defined in Government Code 1091.5. Noninterest includes a Board member's interest in being reimbursed for his/her actual and necessary expenses incurred in the performance of official duties, in the employment of a spouse/registered domestic partner who has been a district employee for at least one year prior to the Board member's election or appointment, or in any other applicable circumstance specified in (Government Code 1091.5)

Common Law Doctrine Against Conflict of Interest

A Board member shall abstain from any official action in which the Board member's private or personal interest may conflict with his/her official duties.

Incompatible Offices and Activities

Board members shall not engage in any employment or activity or hold any office which is inconsistent with, incompatible with, in conflict with, or inimical to the Board member's duties as an officer of the district. (Government Code 1099, 1126)

Gifts

Board members and designated employees may accept gifts only under the conditions and limitations specified in Government Code 89503 and 2 CCR 18730.

The limitation on gifts does not apply to wedding gifts and gifts exchanged between individuals on birthdays, holidays, and other similar occasions, provided that the gifts exchanged are not substantially disproportionate in value. (Government Code 89503)

In addition, the limitation on gifts does not apply to informational materials such as books, reports, pamphlets, calendars, and periodicals. (Government Code 82028)

Gifts of travel and related lodging and subsistence shall be subject to the current gift limitation except when: Government Code 89506

1. The travel is in connection with a speech given by a Board member or designated employee, provided the lodging and subsistence expenses are limited to the day immediately preceding, the day of, and the day immediately following the speech and the travel is within the United States.

2. The travel is provided by a person or agency specified in Government Code 89506, including a government, governmental agency or authority, bona fide public or private educational institution, as defined in Revenue and Taxation Code 203, or nonprofit organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code.

Gifts of travel exempted from the gift limitation, as described in Items #1 and 2 above, shall nevertheless be reportable on the recipient's Statement of Economic Interest/Form 700 as required by law.

A gift of travel does not include travel provided by the district for Board members and designated employees. (Government Code 89506)

Honoraria

Board members and designated employees shall not accept any honorarium, which is defined as any payment made in consideration for any speech given, article published, or attendance at any public or private conference, convention, meeting, social event, meal, or like gathering. (Government Code 89501, 89502)

The term *honorarium* does not include: (Government Code 89501)

1. Earned income for personal services customarily provided in connection with a bona fide business, trade, or profession unless the sole or predominant activity of the business, trade, or profession is making speeches
2. Any honorarium which is not used and, within 30 days after receipt, is either returned to the donor or delivered to the district for donation into the general fund without being claimed as a deduction from income for tax purposes

Policy Reference Disclaimer:

These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State

2 CCR 18110-18997
 2 CCR 18438.1-18438.8
 2 CCR 18700-18760
 2 CCR 18722-18740
 2 CCR 18753-18756
 Ed. Code 1006

 Ed. Code 35107
 Ed. Code 35230-35240
 Ed. Code 35233
 Ed. Code 41000-41003
 Ed. Code 41015
 Fam. Code 297.5
 Gov. Code 1090-1099
 Gov. Code 1125-1129
 Gov. Code 52334-53235.2
 Gov. Code 81000-91014
 Gov. Code 82011
 Gov. Code 82019

Description

Regulations of the Fair Political Practices Commission
Campaign contribution-based conflicts of interest
Conflicts of Interest
Disclosure of interests
Conflict of interest codes
Prohibition against school district employees serving on county board of education
School district employees
Corrupt practices
Prohibitions applicable to members of governing boards
Moneys received by school districts
Investments
Rights, protections, and benefits of registered domestic partners
Prohibitions applicable to specified officers
Incompatible activities
Ethics training
Political Reform Act of 1974
Code reviewing body
Definition; designated employee

Gov. Code 82028
 Gov. Code 82030
 Gov. Code 82033
 Gov. Code 82034
 Gov. Code 84308
 Gov. Code 87100-87103.6
 Gov. Code 87200-87210
 Gov. Code 87300-87313
 Gov. Code 87500
 Gov. Code 89501-89503
 Gov. Code 89506
 Gov. Code 91000-91014
 Pen. Code 85-88
 Public Contract Code 6102
 Rev. & Tax Code 203

Definition; gift
 Definition; income
 Definition; interest in real property
 Definition; investment
 Campaign disclosure
 General prohibitions
 Disclosure
 Conflict of interest code
 Statement of economic interests
 Honoraria and gifts
 Ethics; travel
 Enforcement
 Bribes
 Awarding of contracts
 Taxable and exempt property - colleges

Management Resources

Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Attorney General Opinion
 Court Decision
 Court Decision
 Court Decision
 Court Decision

Court Decision

CSBA Publication

Fair Political Practices Commission Publication

Institute For Local Government Publication

Institute for Local Government Publication

Website

Website

Website

Website

Description

105 Ops.Cal.Atty.Gen.69 (2022)
 63 Ops.Cal.Atty.Gen. 868 (1980)
 65 Ops.Cal.Atty.Gen. 606 (1982)
 68 Ops.Cal.Atty.Gen. 171 (1985)
 69 Ops.Cal.Atty.Gen. 255 (1986)
 80 Ops.Cal.Atty.Gen. 320 (1997)
 81 Ops.Cal.Atty.Gen. 327 (1998)
 82 Ops.Cal.Atty.Gen. 83 (1999)
 85 Ops.Cal.Atty.Gen. 60 (2002)
 86 Ops.Cal.Atty.Gen. 138(2003)
 89 Ops.Cal.Atty.Gen. 217 (2006)
 92 Ops.Cal.Atty.Gen. 19 (2009)
 92 Ops.Cal.Atty.Gen. 26 (2009)
 Davis v. Fresno Unified School District (2015) 237 Cal.App.4th 261
 Klistoff v. Superior Court, (2007) 157 Cal.App.4th 469
 Kunec v. Brea Redevelopment Agency, (1997) 55 Cal.App.4th 511
 McGee v. Balfour Beatty Construction, LLC, et al. (2016) 247 Cal. App. 4th 235
 Thorpe v. Long Beach Community College District, (2000) 83 Cal.App.4th 655
 Conflict of Interest: Overview of Key Issues for Governing Board Members, Fact Sheet, July 2010
 Can I Vote? A Basic Overview of Public Officials' Obligations Under the Conflict-of-Interest Rules, 2005
 Understanding the Basics of Public Service Ethics: Personal Financial Gain Laws, 2009
 Understanding the Basics of Public Service Ethics: Transparency Laws, 2009
 CSBA District and County Office of Education Legal Services
 Institute for Local Government
 Fair Political Practices Commission
 CSBA

Cross References

Code

1340
 1340
 1700
 3230
 3230

Description

Access To District Records
 Access To District Records
 Relations Between Private Industry And The Schools
 Federal Grant Funds
 Federal Grant Funds

3300	<i>Expenditures And Purchases</i>
3311	<i>Bids</i>
3311	<i>Bids</i>
3430	<i>Investing</i>
3430	<i>Investing</i>
3470	<i>Debt Issuance And Management</i>
3600	<i>Consultants</i>
4112.8	<i>Employment Of Relatives</i>
4117.2	<i>Resignation</i>
4136	<i>Nonschool Employment</i>
4212.8	<i>Employment Of Relatives</i>
4217.2	<i>Resignation</i>
4236	<i>Nonschool Employment</i>
4312.8	<i>Employment Of Relatives</i>
4317.2	<i>Resignation</i>
4336	<i>Nonschool Employment</i>
6161.1	<i>Selection And Evaluation Of Instructional Materials</i>
6161.1	<i>Selection And Evaluation Of Instructional Materials</i>
6161.1	<i>Selection And Evaluation Of Instructional Materials</i>
7140	<i>Architectural And Engineering Services</i>
7140	<i>Architectural And Engineering Services</i>
7214	<i>General Obligation Bonds</i>
7214	<i>General Obligation Bonds</i>
9000	<i>Role Of The Board</i>
9005	<i>Governance Standards</i>
9140	<i>Board Representatives</i>
9200	<i>Limits Of Board Member Authority</i>
9220	<i>Governing Board Elections</i>
9222	<i>Resignation</i>
9230	<i>Orientation</i>
9320	<i>Meetings And Notices</i>
9321	<i>Closed Session</i>
9321	<i>Closed Session</i>
9321	<i>Closed Session</i>
9323	<i>Meeting Conduct</i>

adopted: September 17, 2012
revised: September 14, 2023

LAKESIDE UNION SCHOOL DISTRICT
Lakeside, California

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: September 14, 2023

Agenda Item:

Enrollment Report Month 0 (8/21/2023 – 8/28//2023)

Background (Describe purpose/rationale of the agenda item):

Fiscal Impact (Cost):

Funding Source:

Addresses Emphasis Goal(s):

☐ **#1:** Academic Achievement

☐ **#2:** Social Emotional

☐ **#3:** Physical Environments

Recommended Action:

☒ **Informational**

☐ **Denial/Rejection**

☐ **Discussion**

☐ **Ratification**

☐ **Approval**

☐ **Explanation:** [Click here to enter text.](#)

☐ **Adoption**

Originating Department/School: Business Services

Submitted/Recommended By:

Approved for Submission to the Governing Board:



Lisa Davis, Assistant Superintendent

Dr. Rhonda Taylor, Superintendent

Reviewed by Cabinet Member _____

LAKESIDE UNION SCHOOL DISTRICT							MONTH 0		8/21/2023 - 8/31/2023				DATE: 9/6/2023	
												M0	M0	
												23/24	22/23	
SCHOOL	TK	K	1	2	3	4	5	6	7	8		TOTAL	TOTAL	VARIANCE
LAKESIDE FARMS	69	97	98	109	107	89	106					675	673	2
LAKEVIEW	40	93	101	126	100	112	95					667	669	-2
LEMON CREST	24	64	71	71	72	76	76					454	480	-26
LINDO PARK	24	57	65	61	73	75	78					433	427	6
RIVERVIEW				132	125	131	112					500	539	-39
WINTER GARDENS	131	119	46									296	306	-10
LAKESIDE MIDDLE								257	222	197		676	679	-3
TIERRA DEL SOL								272	225	262		759	732	27
DREAM ACADEMY	2	9	8	8	5	9	10	9	8	10		78	55	23
NPS/RTC		1	0	1	0	0	2	1	1	0		6	6	0
DISTRICT TOTAL	290	440	389	508	482	492	479	539	456	469		4,544	4,566	-22
YEAR OVER YEAR COMPARISON														
MONTH	AUG M0	AUG M1	SEP M2	OCT M3	NOV M4	DEC M5	JAN M6	FEB M7	MAR M8	APR M9		MAY M10	JUN M11	
2023-2024	4,544													
2022-2023	4,566	4,519	4,517	4,535	4,531	4,513	4,543	4,527	4,532	4,528		4,516	4,497	
2021-2022	4,522	4,511	4,515	4,562	4,553	4,529	4,526	4,471	4,482	4,479		4,472	4,466	
2020-2021	4,655	4,674	4,673	4,668	4,665	4,659	4,654	4,659	4,642	4,659		4,661	4,652	
2019-2020	-	4,985	4,986	4,966	4,966	5,042	5,036	5,031	5,036	5,031		5,018	5,015	
2018-2019	-	5,073	5,054	5,054	5,046	5,098	5,110	5,098	5,090	5,081		5,070	5,028	
2017-2018	-	5,164	5,179	5,161	5,153	5,211	5,208	5,183	5,159	5,151		5,135	5,101	
2016-2017	-	5,051	5,039	5,045	5,031	5,103	5,091	5,080	5,059	5,071		5,050	5,023	
2015-2016	-	5,087	5,100	5,083	5,077	5,138	5,124	5,139	5,121	5,107		5,081	5,056	
2014-2015	-	5,003	5,005	4,010	4,992	4,986	5,040	5,008	5,021	5,015		5,006	-	
2013-2014	-	4,835	4,817	4,823	4,825	4,848	4,834	4,790	4,818	4,813		4,790	-	
BARONA INDIAN CHARTER SCHOOL		GRADE	TK/K	1	2	3	4	5	6	7		8	TOTAL	
			16	7	9	11	13	6	10	8		4	84	
RIVER VALLEY CHARTER SCHOOL		GRADE	7	8	9	10	11	12					TOTAL	
			22	37	42	44	46	41					232	

LAKE SIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: Sept. 14, 2023

Agenda Item:

Quarterly Investment Reports, San Diego County Treasury Investment Pool as of quarter ended on June 30, 2023.

Background (Describe purpose/rationale of the agenda item):

Reports for disclosure of district investments pursuant to Government Code Section 53646. Exhibit A reports the quarterly cash balance of all district funds invested in the San Diego County Treasury Investment Pool.

Fiscal Impact (Cost):

N/A

Funding Source:

N/A

Addresses Emphasis Goal(s):

☐ **#1:** Academic Achievement ☐ **#2:** Social Emotional ☐ **#3:** Physical Environments

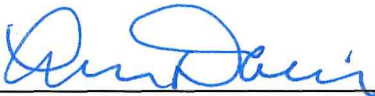
Recommended Action:

- | | |
|--|--|
| <input checked="" type="checkbox"/> Informational | <input type="checkbox"/> Denial/Rejection |
| <input type="checkbox"/> Discussion | <input type="checkbox"/> Ratification |
| <input checked="" type="checkbox"/> Approval | <input type="checkbox"/> Explanation: Click here to enter text. |
| <input type="checkbox"/> Adoption | |

Originating Department/School: Business Services

Submitted/Recommended By:

Approved for Submission to the Governing Board:



Lisa Davis, Assistant Superintendent

Dr. Rhonda Taylor, Superintendent

Reviewed by Cabinet Member _____

Exhibit A

District Superintendent and
Governing Board of the
Lakeside Union School District

**Quarterly Report of Chief Financial Officer
Regarding Disclosure of District Investments**

Pursuant to Government Code Section 53646, you are hereby notified that as of the quarter ended September 30, 2022 the funds of the Lakeside Union School District were invested in the San Diego County Investment Pool Balances by fund shown below:

<i>San Diego County Treasury Investment Pool</i>		<i>\$ 33,847,098.35</i>
0100	General Fund	\$ 19,777,860.72
0800	ASB	\$ 72,944.49
1200	Child Development	\$ 4,536,385.66
1300	Child Nutrition	\$ 3,632,733.20
1500	Pupil Transportation-Equip.	\$ 10,301.08
1742	Special Reserve Other Than Capital Outlay	\$ 250.95
2139	Building Fund (Bond)	\$ 965,446.85
2519	Capital Facilities/Developer Fees	\$ 1,730,519.40
4000	Special Reserves/Capital Projects	\$ 3,120,656.00

Annualized Interest Rate as of 6/30/2023 is 2.634%

All funds received or collected by the Lakeside Union School District are deposited into the County Treasury with the exception of those allowed by Education Code 41002.5 Such exceptions may be deposited in financial institutions whose accounts are federally insured. Examples of such funds for LUSD are ASB funds, cafeteria funds and ESS funds.

I, Lisa Davis, Assistant Superintendent of the Lakeside Union School District, hereby certify that the information contained in this report, including the attachments, is accurate and correct to the best of my knowledge.

Lisa Davis
Assistant Superintendent

Date

**San Diego County Office of Education
SD County Pool Interest Rate
2022-23 Fiscal Year**

Quarter Ending	Interest Rate	
	Quarterly	Annualized
September 30, 2022	0.3839758%	1.536%
December 31, 2022	0.5828465%	2.331%
March 31, 2023	0.7990652%	3.196%
June 30, 2023	0.8682579%	3.473%
Annualized Rate		2.634%

Quarterly interest factor x4 = annualized interest rate

Add quarterly interest rates divided by 4 = annualized rate for the year

LAKESIDE UNION SCHOOL DISTRICT

Governing Board Meeting Date: 9/14/23

Agenda Item:

Board Policy and Administrative Regulation 6154: Homework/Makeup Work

Background (Describe purpose/rationale of the agenda item):

First Reading: Regulation and Administrative Regulation updated per the Homework Committee.

Fiscal Impact (Cost):

N/A

Funding Source:

N/A

Recommended Action:

- ☐ Informational
- ☒ Discussion
- ☐ Approval
- ☐ Adoption

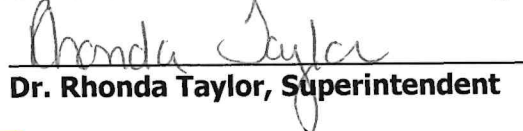
- ☐ Denial
- ☐ Ratification
- ☐ Explanation: [Click here to enter text.](#)

Originating Department/School: Superintendent's Office

Submitted/Recommended By:


Lisa DeRosier, Executive Assistant

Approved for Submission to the Governing Board:


Dr. Rhonda Taylor, Superintendent

Reviewed by Cabinet Member: _____

HOMEWORK/MAKEUP WORK

The Governing Board recognizes that meaningful homework can be a valuable extension of student learning time and assist students in developing good study habits. Homework shall be assigned when necessary to support classroom lessons, enable students to complete unfinished assignments, or review and apply academic content for better understanding.

The Superintendent or designee shall collaborate with school administrators and teachers to develop and regularly review guidelines for the assignment of homework, and responsibilities of staff, students and parents/guardians.

Homework assignments shall be reasonable in length and appropriate to the grade level and course. The Board expects that the number, frequency, and degree of difficulty of homework assignments will increase with the grade level and the maturity of students. Teachers shall assign homework only as necessary to fulfill academic goals and reinforce current instruction.

(cf. 6011 Academic Standards)

As needed, teachers may receive training in designing relevant homework assignments that reinforce classroom learning objectives.

(cf. 4131 Staff Development)

Although on-time completion of homework is important to maintain academic progress, the Board recognizes that students learn at different rates. Students shall receive credit for work that is completed late in order to encourage continued learning.

Age-appropriate instruction may be given to help students allocate their time wisely, meet their deadlines, learn to work independently, and develop good personal study habits.

At the beginning of the school year, teachers shall communicate homework expectations to students and their parents/guardians. Homework guidelines ~~also~~ shall also be included in student and/or parent/guardian handbooks. These communications shall include the manner in which homework relates to achievement of academic standards and course content, the impact of homework assignments on students' grades, any school resources and programs that are available to provide homework support, and ways in which parents/guardians may appropriately assist their children.

Although it is the student's responsibility to undertake assignments independently, parents/guardians may serve as a resource and are encouraged to ensure that their child's homework assignments are completed. When a student repeatedly fails to complete homework, the teacher shall notify the student's parents/guardians as soon as possible so that corrective action can be taken prior to the release of any final grades or report cards.

(cf. 5020 Parent Rights and Responsibilities)

(cf. 6020 Parent Involvement)

To further support student's homework efforts, the Superintendent or designee may establish and maintain electronic forums, provide access to school library media centers and technological resources, and/or provide before-school and after school programs where students can receive homework assistance from teachers, volunteers, and/or student tutors. The Board encourages the Superintendent or designee to design class and transportation schedules that will enable students to make use of homework support services.

~~(cf. 1240—Volunteer Assistance)~~
~~(cf. 1700—Relations between Private Industry and the Schools)~~
~~(cf. 3541—Transportation Routes and Services)~~
~~(cf. 5148—Child Care and Development)~~
~~(cf. 5148.2—Before and After School Programs)~~
~~(cf. 6112—School Day)~~
~~(cf. 6142.4—Service Learning/Community Service Classes)~~
~~(cf. 6163.1—Library Media Centers)~~

Teachers shall review all completed homework to assess the student's understanding of academic content and shall provide timely feedback to the student.

Makeup Work

Students who are absent from school shall be given the opportunity to complete all assignments and tests that can be reasonably provided. As determined by the teacher, the assignments and tests shall be equivalent to, but not necessarily identical to, the assignments and tests missed during the absence. Students shall receive full credit for work satisfactorily completed within a reasonable period of time.

~~(cf. 5113—Absences and Excuses)~~

The Superintendent or designee shall notify parents/guardians that no student may have a grade reduced or lose academic credit for any excused absence when missed assignments and tests are satisfactorily completed within a reasonable period of time. Such notification shall include the full text of Education Code 48205. (Education Code 48980)

~~(cf. 5121—Grades/Evaluation of Student Achievement)~~
~~(cf. 5145.6—Parental Notification)~~

Suspended Students

When a parent/guardian of a student who has been suspended for two or more school days requests homework that the student would otherwise have been assigned, the student's teacher shall provide such homework. If a homework assignment is requested and is turned in to the teacher by the student either upon the student's return from suspension or within the timeframe originally prescribed by the teacher, whichever is later, and is not graded before the end of the academic term, the homework assignment shall not be included in the calculation of the student's overall grade in the class. (Education Code 48913.5)

The teacher of any class from which a student is suspended may require the student to complete any assignments and tests missed during the suspension. (Education Code 48913)

(cf. 5144.1—Suspension and Expulsion/Due Process)

Legal Reference:

EDUCATION CODE

8420-8428 21st Century High School After School Safety and Enrichment for Teens

8482-8484.65 After School Education and Safety Program

8484.7-8484.9 21st Century Community Learning Centers

48205 Absences for personal reasons

48913 Completion of work missed by suspended student

48913.5 Homework assignments for suspended students

48980 Parental notifications

UNITED STATES CODE, TITLE 20

7171-7176 21st Century Community Learning Centers

Management Resources:

Research-Supported Strategies to Improve the Accuracy and Fairness of Grades, Governing Brief, July 2016

WEB SITES

CSBA: <http://www.csba.org>

California State PTA: <http://www.capta.org>

HOMEWORK/MAKEUP WORK

Purpose of Homework

The purpose of homework is to strengthen academic skills, reinforce concepts taught by teachers, develop student responsibility and accountability, and promote parent awareness. Positive results of homework include better retention of factual knowledge, increased understanding of material, improved critical thinking, concept formation and information processing skills, as well as enrichment of the core curriculum. Our goal is to create assignments that promote one or more of these outcomes. We recognize that homework is not the only circumstance under which after-school learning takes place. Many leisure-time activities teach important academic and life skills. We believe in the importance of balancing leisure, learning and family time.

Definition

Homework is an independent activity to be accomplished outside of the school day. At times, it may require some parental help. Homework may be used as part of the student's overall evaluation and to locate problems in student progress. Not all homework assignments will be formally evaluated. Homework will fall into one or more of the following categories:

- **Practice** - Activities to reinforce skills such as studying spelling words and practicing math facts.
- **Preparation** - Assignments designed to provide background information and focus on future class activities. Studying for tests and reading supplementary materials are examples of such homework assignments.
- **Extension/Creativity** - Activities such as book reports, group projects, and research for reports are examples of such homework.
- **Leisure reading** - Expands vocabulary, increases cumulative language experiences, improves writing quality, and promotes life-long learning.
- **Unfinished class work or work missed due to absences**, although accomplished outside of the school day, is not included in the school's definition of homework. Missed or alternative class work, as well as homework is assigned after a student's absence. Regular school attendance is critical for student academic success.

Amount of Homework

The amount of homework assigned shall be related to the maturity and ability level of the students in a given class. The following chart suggests these homework schedules as guides for students. These schedules can be used as guidelines for parents and teachers in monitoring student time devoted to homework.

Grade level(s)	Recommended Range of Time/Day (if assigned, not to exceed)
TK/K	0 - 20 minutes
1st/2nd	10 - 30 minutes
3rd - 5th	20 - 45 minutes
6th - 8th	60 - 90 minutes* (includes all classes/coursework)

**Be advised that students on occasion may spend more than one hour and/or more completing schoolwork, as time at home may be spent doing assigned homework, long-term projects, and completing unfinished classroom assignments. Students have varying abilities to use class time efficiently, and the amount of time spent on homework varies from one child to another.*

Student's Responsibility

It is the responsibility of the student to record and understand the homework assignment, complete it, and return it to school on the required day. Students should also communicate their level of understanding of the homework with their teachers as well.

Parent's Responsibility

It is the responsibility of the parent to set a specific time and place for doing homework and to monitor the student's homework. Parents who have concerns about homework should contact their child's teacher. Parents should provide guidance to students, not answers.

Teacher's Responsibility

Teachers will be responsible for assigning homework to students and for providing the necessary explanation and direction required ensuring that the students can accomplish the work with reasonable success. The teacher will also monitor, assess, and acknowledge homework results for parents and students. Specific classroom homework guidelines will be established by each teacher in accordance with the district policy taking into consideration students with specific needs and abilities. Teachers will share their homework guidelines with parents at the beginning of the school year.

- The length and frequency of homework assignments will take into account the developmental level of students in the class as well as the resources available at home.
- Students can expect assignments that help them practice skills already learned, prepare them to learn new skills in class, and require them to apply learned skills to new situations outside of school.
- Homework will generally focus on skills and material already learned, on extending these skills, or on the integration of skills already possessed by the student.

Homework Tips for Parents

1. **Be a stage manager.** Make sure your child has a quiet, well-lit place to do homework. Make sure the needed materials are available.

2. **Be a motivator.** Homework provides a great opportunity for you to tell your child how important school is. The positive attitude you express about homework will be the attitude your child acquires.
3. **Be a role model.** Help your child see that the skills he or she is practicing are related to the things you do as an adult. Example: Demonstrate your interest in reading. Read in front of your child.
4. **Be a mentor and a monitor.** Homework is one way for children to develop independent, life-long learning skills. Watch your child for signs of failure and frustration. If your child asks for help, provide guidance, not answers. If frustration sets in, suggest a short break. If you want additional homework, select appropriate enrichment or reinforcement activities.