LAKESIDE UNION SCHOOL DISTRICT BOARD OF TRUSTEES REGULAR MEETING AGENDA

Lakeside School Auditorium 14535 Old River Road Bakersfield, CA 93311

November 14, 2023 6:30 P.M.

Any materials required by law to be made available to the public prior to a meeting of the Board of Trustees of the District can be inspected at the following address during normal business hours: Lakeside Union School District Office, 14535 Old River Road, Bakersfield, CA 93311.

70	ADD OF TOUR STORES		
BOA		ario Buoni(MB)	Alan Banducci(AB)
		mara Jones(TJ) rin Buoni(DB)	Russell Robertson(RR)
	Da	IIII Buoiii(DB)	
PRE	ESENTATION FROM FCMAT.		
PRE	ESENTATION OF UPDATED 20	22 - 2023 UNAUDI	TED ACTUALS BY GRISELDA ACEVES,
	SOS DISTRICT FISCAL ADVISO		TED ACTUALS BY GRISELDA ACEVES,
CLC	OSED SESSION		
A.	CONFERENCE WITH LEGA	L COUNSEL – PE	ENDING LITIGATION
	(Subdivision (a) of Government		
	OAH Case Numbers: 2023100	386 and 202310039	96
В.	Conference with Labor Negoti	ators (G.C. 54957.6	5)
		ns: LTA and CSEA	

- 5. OPEN SESSION
- 6. REPORT OF CLOSED SESSION
- 7. CONSENT CALENDAR All the items listed under the Consent Calendar are considered by the Board to be routine and will be enacted by the Board in one action unless members of the board, staff or public request specific items to be discussed and/or removed from the Consent Calendar.

 It is recommended the following be approved or ratified:
 - A. Approve minutes of Regular Meeting of October 10, 2023.

Labor Negotiators: Ty Bryson

- B. Approve minutes of Special Meeting of October 24, 2023.
- B. Approve October End of Month Payroll \$849,355.37 and November Mid Month Payroll of \$75,445.20.

C.	Appr	ove B-Wa	rrants #	5, #6								
	Move Vote:	ed Yes(Y)_	_Secon	ded _No(N)	Roll	Call Vote Abstained	e:MB d(A)	_AB	TJ Absen	RR_ at(AB) _	DB	
oppo	rtunity to	ask questi	ons or di	iscuss non-c	agenda it	ems with t	item is ind the Board	cluded l. Ther	to allov e will b	v membe be a thre	ers of the e-minute	e public e time limit
DISC	CUSSIO	N OR AC	TION I	TEMS								
A.	Gene	ral Contro	1									
	(1)			Lakeside 1	Union S	chool Di	stricts Co	ompre	hensiv	e Safe S	School I	Plan for
		Moved_ Vote: Y	es(Y)_	_Seconded	l	Roll C	all Votes bstained	:MB_ (A)	_AB_	TJ _Absen	RR_ t(AB) _	DB
B.	Budge	et and Fin	ance									
	(1)				r Legal	Services	from Lo	zano S	Smith A	Attorney	ys at La	w on an
		Moved_ Vote: Yo	es(Y)_	_Seconded No	l	Roll C Al	all Vote: bstained(MB_ (A)	_AB_	TJ_ _Absen	RR t(AB) _	DB
	(2)	Approval for 2022-	l of Reso 2023, an	lution 1114 ad \$16,253,7	-2023 – A 748.62 fc	Appropriat or 2023-20	tions Gan 024.	n Limi	it in the	Amoun	t of \$14,	,683,236.14
		Moved_ Vote: Ye	es(Y) _	_Seconded No	(N)	Roll C Al	all Vote: bstained(MB_ (A)	_AB_	TJ_ _Absen	RR t(AB) _	DB
	(3)	Approva	l of Upo	dated Budg	get Unau	idited Ac	tuals for	the 20	022-20	23 Scho	ool Yea	r.
		Moved_ Vote: Ye	es(Y)_	_Seconded_ No	p(N)	_Roll C	all Vote: bstained(MB_ (A)	_AB_	TJ_ _Absen	RR t(AB) _	DB
	(4)	Approva	l of Agt	. #24-9821	l 2 – Enh	nanced Fi	rewall S	ervice	Agree	ment F	Y 2023.	-2024.
		Moved_ Vote: Ye	es(Y)	_Seconded No	o(N)	_Roll C	all Vote: ostained(MB_ (A)	_AB_	TJ _Absen	RR t(AB) _	DB
	(5)	Approva	l of Agt	. #24-1024	176 – Di	strict Ext	ternal Ac	count	ing Sei	rvices.		
		Moved_ Vote: Ye	es(Y)	Seconded_ No	o(N)	Roll Ca Al	all Vote: ostained(MB A) _	_AB_	TJ Absent	RR t(AB)	_DB
	HEA oppo per p DISO A.	Move Vote: HEARING Copportunity to per person or DISCUSSIO A. General (1) B. Budge (1) (2)	Moved	Moved Secon Vote: Yes(Y)	MovedSecondedNo(N) HEARING OF STAFF AND/OR CITIZI opportunity to ask questions or discuss none per person or twenty minutes total per item. DISCUSSION OR ACTION ITEMS A. General Control (1) Approval of the Lakeside 2024-2025. MovedSeconded Vote: Yes(Y)No B. Budget and Finance (1) Approval of Agreement for As-Requested Basis. MovedSeconded Vote: Yes(Y)No (2) Approval of Resolution 1114 for 2022-2023, and \$16,253, MovedSeconded Vote: Yes(Y)No (3) Approval of Updated Budge MovedSeconded Vote: Yes(Y)No (4) Approval of Agt. #24-9821 MovedSeconded Vote: Yes(Y)No (5) Approval of Agt. #24-1024 MovedSeconded Seconded Vote: Yes(Y)No (5) Approval of Agt. #24-1024 MovedSeconded Seconded S	Moved Seconded Roll Vote: Yes(Y) No(N) HEARING OF STAFF AND/OR CITIZENS This opportunity to ask questions or discuss non-agenda it per person or twenty minutes total per item. (BB9323) DISCUSSION OR ACTION ITEMS A. General Control (1) Approval of the Lakeside Union S 2024-2025. Moved Seconded Vote: Yes(Y) No(N) B. Budget and Finance (1) Approval of Agreement for Legal As-Requested Basis. Moved Seconded Vote: Yes(Y) No(N) (2) Approval of Resolution 11142023 - A for 2022-2023, and \$16,253,748.62 for Moved Seconded Vote: Yes(Y) No(N) (3) Approval of Updated Budget Unaut Moved Seconded Vote: Yes(Y) No(N) (4) Approval of Agt. #24-98212 - Enf Moved Seconded Vote: Yes(Y) No(N) (5) Approval of Agt. #24-102476 - Dis Moved Seconded Seconded	Moved Seconded Roll Call Vote Vote: Yes(Y)No(N)Abstained HEARING OF STAFF AND/OR CITIZENS This agenda to opportunity to ask questions or discuss non-agenda items with per person or twenty minutes total per item. (BB9323) DISCUSSION OR ACTION ITEMS A. General Control (1) Approval of the Lakeside Union School Diago24-2025. Moved Seconded Roll Control B. Budget and Finance (1) Approval of Agreement for Legal Services As-Requested Basis. Moved Seconded Roll Control (2) Approval of Resolution 11142023 - Appropriate for 2022-2023, and \$16,253,748.62 for 2023-2000 Moved Seconded Roll Control Vote: Yes(Y)No(N)Alled Moved Seconded Roll Control Yote: Yes(Y)No(N)Alled Control Yote: Yes(Y) _	Moved Seconded Roll Call Vote:MB Vote: Yes(Y) No(N) Abstained(A) HEARING OF STAFF AND/OR CITIZENS This agenda item is incopportunity to ask questions or discuss non-agenda items with the Board per person or twenty minutes total per item. (BB9323) DISCUSSION OR ACTION ITEMS A. General Control (1) Approval of the Lakeside Union School Districts Coacide Roll Call Vote: Yes(Y) No(N) Abstained B. Budget and Finance (1) Approval of Agreement for Legal Services from Loas-Requested Basis. Moved Seconded Roll Call Vote: Yote: Yes(Y) No(N) Abstained (2) Approval of Resolution 11142023 – Appropriations Gan for 2022-2023, and \$16,253,748.62 for 2023-2024. Moved Seconded Roll Call Vote: Vote: Yes(Y) No(N) Abstained (3) Approval of Updated Budget Unaudited Actuals for Moved Seconded Roll Call Vote: Vote: Yes(Y) No(N) Abstained (4) Approval of Agt. #24-98212 – Enhanced Firewall Seconded Roll Call Vote: Vote: Yes(Y) No(N) Abstained (5) Approval of Agt. #24-102476 – District External Actuals Moved Seconded Roll Call Vote: Vote: Yes(Y) No(N) Abstained (6) Approval of Agt. #24-102476 – District External Actuals Moved Seconded Roll Call Vote: Vote: Yes(Y) No(N) Abstained	Moved Seconded Roll Call Vote:MB AB AB Vote: Yes(Y) No(N) Abstained(A) HEARING OF STAFF AND/OR CITIZENS This agenda item is included opportunity to ask questions or discuss non-agenda items with the Board. Then per person or twenty minutes total per item. (BB9323) DISCUSSION OR ACTION ITEMS A. General Control (1) Approval of the Lakeside Union School Districts Compre 2024-2025. Moved Seconded Roll Call Vote:MB Vote: Yes(Y) No(N) Abstained(A) B. Budget and Finance (1) Approval of Agreement for Legal Services from Lozano SAs-Requested Basis. Moved Seconded Roll Call Vote:MB Vote: Yes(Y) No(N) Abstained(A) (2) Approval of Resolution 11142023 – Appropriations Gann Limi for 2022-2023, and \$16,253,748.62 for 2023-2024. Moved Seconded Roll Call Vote:MB Vote: Yes(Y) No(N) Abstained(A) (3) Approval of Updated Budget Unaudited Actuals for the 20 Moved Seconded Roll Call Vote:MB Vote: Yes(Y) No(N) Abstained(A) (4) Approval of Agt. #24-98212 – Enhanced Firewall Service Moved Seconded Roll Call Vote:MB Vote: Yes(Y) No(N) Abstained(A) (5) Approval of Agt. #24-102476 – District External Account Moved Seconded Roll Call Vote:MB	Moved Seconded Roll Call Vote:MB AB TJ Vote: Yes(Y) No(N) Abstained(A) Absert HEARING OF STAFF AND/OR CITIZENS This agenda item is included to allow opportunity to ask questions or discuss non-agenda items with the Board. There will be per person or twenty minutes total per item. (BB9323) DISCUSSION OR ACTION ITEMS A. General Control (1) Approval of the Lakeside Union School Districts Comprehensive 2024-2025. Moved Seconded Roll Call Vote:MB AB Vote: Yes(Y) No(N) Abstained(A) B. Budget and Finance (1) Approval of Agreement for Legal Services from Lozano Smith As-Requested Basis. Moved Seconded Roll Call Vote:MB AB Vote: Yes(Y) No(N) Abstained(A) (2) Approval of Resolution 11142023 – Appropriations Gann Limit in the for 2022-2023, and \$16,253,748.62 for 2023-2024. Moved Seconded Roll Call Vote:MB AB Vote: Yes(Y) No(N) Abstained(A) (3) Approval of Updated Budget Unaudited Actuals for the 2022-20 Moved Seconded Roll Call Vote:MB AB Vote: Yes(Y) No(N) Abstained(A) (4) Approval of Agt. #24-98212 – Enhanced Firewall Service Agree Moved Seconded Roll Call Vote:MB AB Vote: Yes(Y) No(N) Abstained(A) (5) Approval of Agt. #24-102476 – District External Accounting Set Moved Seconded Roll Call Vote:MB AB Vote: Yes(Y) No(N) Abstained(A)	Moved Seconded Roll Call Vote:MB AB TJ RR Vote: Yes(Y) No(N) Abstained(A) Absent(AB) HEARING OF STAFF AND/OR CITIZENS This agenda item is included to allow member opportunity to ask questions or discuss non-agenda items with the Board. There will be a three per person or twenty minutes total per item. (BB9323) DISCUSSION OR ACTION ITEMS A. General Control (1) Approval of the Lakeside Union School Districts Comprehensive Safe Science 2024-2025. Moved Seconded Roll Call Vote:MB AB TJ Vote: Yes(Y) No(N) Abstained(A) Absen B. Budget and Finance (1) Approval of Agreement for Legal Services from Lozano Smith Attorney As-Requested Basis. Moved Seconded Roll Call Vote:MB AB TJ Vote: Yes(Y) No(N) Abstained(A) Absen (2) Approval of Resolution 11142023 – Appropriations Gann Limit in the Amoun for 2022-2023, and \$16,253,748.62 for 2023-2024. Moved Seconded Roll Call Vote:MB AB TJ Vote: Yes(Y) No(N) Abstained(A) Absen (3) Approval of Updated Budget Unaudited Actuals for the 2022-2023 Schemoved Seconded Roll Call Vote:MB AB TJ Vote: Yes(Y) No(N) Abstained(A) Absen (4) Approval of Agt. #24-98212 – Enhanced Firewall Service Agreement F Moved Seconded Roll Call Vote:MB AB TJ Vote: Yes(Y) No(N) Abstained(A) Absen (5) Approval of Agt. #24-98212 – Enhanced Firewall Service Agreement F No(N) Abstained(A) Absen (6) Approval of Agt. #24-98212 – Enhanced Firewall Service Agreement F No(N) Abstained(A) Absen (6) Approval of Agt. #24-98212 – Enhanced Firewall Service Agreement F No(N) Abstained(A) Absen (6) Approval of Agt. #24-102476 – District External Accounting Services.	Moved Seconded Roll Call Vote:MB AB TJ RR DB Vote: Yes(Y) No(N) Abstained(A) Absent(AB) HEARING OF STAFF AND/OR CITIZENS This agenda item is included to allow members of the apportunity to ask questions or discuss non-agenda items with the Board. There will be a three-minute per person or twenty minutes total per item. (BB9323) DISCUSSION OR ACTION ITEMS A. General Control (1) Approval of the Lakeside Union School Districts Comprehensive Safe School 1 2024-2025. Moved Seconded Roll Call Vote:MB AB TJ RR Vote: Yes(Y) No(N) Abstained(A) Absent(AB) B. Budget and Finance (1) Approval of Agreement for Legal Services from Lozano Smith Attorneys at La As-Requested Basis. Moved Seconded Roll Call Vote:MB AB TJ RR Vote: Yes(Y) No(N) Abstained(A) Absent(AB) (2) Approval of Resolution 11142023 - Appropriations Gann Limit in the Amount of \$14 for 2022-2023, and \$16,253,748.62 for 2023-2024. Moved Seconded Roll Call Vote:MB AB TJ RR Vote: Yes(Y) No(N) Abstained(A) Absent(AB) (3) Approval of Updated Budget Unaudited Actuals for the 2022-2023 School Yea Moved Seconded Roll Call Vote:MB AB TJ RR Vote: Yes(Y) No(N) Abstained(A) Absent(AB) (4) Approval of Agt. #24-98212 - Enhanced Firewall Service Agreement FY 2023-Moved Seconded Roll Call Vote:MB AB TJ RR Vote: Yes(Y) No(N) Abstained(A) Absent(AB) (5) Approval of Agt. #24-102476 - District External Accounting Services.

(6)	Approval of A	gt. #24-101682 – S	ervice Provider Agreem	ent FY	2023-2024.	
			Roll Call Vote:MB Abstained(A)			
(7)			ervice Provider Agreem			
	MovedVote: Yes(Y)	SecondedNo(N)	Roll Call Vote:MB Abstained(A)	_AB_	TJRR Absent(AR)	DB
(8)			Rate Internet Access Pro			
	MovedVote: Yes(Y)	Seconded No(N)	Roll Call Vote:MB Abstained(A)	_AB_	TJRR Absent(AB)	DB
(9)			Rate 2023 Internet Acce			
	MovedVote: Yes(Y)	Seconded No(N)	Roll Call Vote:MB_ Abstained(A)	_AB_	TJRR Absent(AB)	DB
(10)			Rate 2023 Internet Acce			
	Moved Vote: Yes(Y)	Seconded No(N)	Roll Call Vote:MB Abstained(A)	_AB_	TJRR_ Absent(AB)	DB
(11)		Possible Action to	Replace Audio/Video S			
	MovedVote: Yes(Y)_	SecondedNo(N)	Roll Call Vote:MB Abstained(A)	_AB_	TJRR Absent(AB)	DB
(12)		Possible Action to	Install Audio/Video Sy			
	Moved Vote: Yes(Y) _	SecondedNo(N)	Roll Call Vote:MB_ Abstained(A)	_AB_	TJRR _Absent(AB)	DB
(13)	Approval of Pro Consulting Serv		& Gruber Public Finance	e to Pro	ovide Develor	er Fee
	MovedVote: Yes(Y) _	_SecondedNo(N)	Roll Call Vote:MB Abstained(A)	_AB_	TJRR_ _Absent(AB)	DB
(14)			operty Worth No More			
	MovedVote: Yes(Y)	_SecondedNo(N)	Roll Call Vote:MB Abstained(A)	_AB_	TJRR_ _Absent(AB)	DB

			Construction C	Cost Accounting Ac	et (CUPCCAA).							
			MovedVote: Yes(Y)_	SecondedNo(N)	Roll Call Vot Abstaine	e:MBA	BTJ_ Absent	_RR_ (AB)_	DB			
	D.	Person				, ,		` /				
		(1)	_	ublic Comment of a CSEA Lakeside/C					1			
		(2) Close Hearing and Public Comment.										
		(3)		e Lakeside Union S River Chapter 730 I ool Year.								
			Moved Vote: Yes(Y)_	_SecondedNo(N)	Roll Call Vot Abstaine	e:MBAl	BTJ_ Absent	_RR_ (AB) _	DB			
		(4)		iblic Comment of t Lakeside/Suburu								
		(5)	Close Hearing	and Public Comme	ent.							
		(6)		e Lakeside Union S u Teacher Associa School Year.								
			MovedVote: Yes(Y)_	SecondedNo(N)	Roll Call Vot Abstaine	e:MBAl d(A)	BTJ_ Absent	_RR_ (AB) _	DB			
10.	REPO	RTS A	ND CORRESPO	NDENCE								
	A.	Enroll	ment]	Lakeside 878	Suburu 754	To	otal 1632					
	В.	Corres	spondence									
	C.	CSEA										
	D.	CTA										
	E.	There 1	vill be no Board d	ts Each Board mem iscussion except to a agenda for a subse	ask questions and							
	F.	Superi	ntendent Report									
11.	ITEMS	S NOT C	N THE AGENDA	Note: The Board is	s generally prohib	ited from disc	cussing item	is, not c	on the			

agenda. Under limited circumstances, the Board may discuss and act on items not on the agenda if they involve an emergency affecting the safety of persons or property, or a work stoppage, or if the need to act came to the

attention of the District too late to be included on the posted agenda.

Approval to Advertise Invitation To Contractors for the California Uniform Public

(1)

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- A. Future Meeting Dates
 - (1) Regular Board Meeting December 12, 2023 in the Lakeside School Auditorium.
 - (2) Organizational Meeting December 12, 2023 at 6:30 p.m. in the Lakeside School Auditorium.

13.	ADJOURNMENT					Time	e:	
	Moved	_Seconded	Roll Call Vote:MB_	_AB_		RR	DB_	
	Vote: Yes(Y)	seconded No(N)	Koll Call Vote:MB_ Abstained(A)	AB	IJ Absen	KK_ t(AB)	DR_	_

For information regarding how, to whom, and when a request for disability-related modification or accommodation, including auxiliary aids or services, may be made by a person with a disability who requires a modification or accommodation to participate in the public meeting, please contact Ty Bryson, District Superintendent.

LAKESIDE UNION SCHOOL DISTRICT BOARD OF TRUSTEES REGULAR BOARD MEETING MINUTES

Suburu School Multi-Purpose Building 14535 Old River Road Bakersfield, CA 93311 October 10, 2023 6:30 P.M.

A. TOUR OF SUBURU SCHOOL FACILITY BEGINS AT 6:00 P.M.

BOARD MEMBERS PRESENT:

Trustees Buoni, Banducci, Jones, D. Buoni

BOARD MEMBERS ABSENT:

Trustee Robertson

OTHERS PRESENT:

See Attached

1. Call to Order, Flag Salute

The regular meeting convened at 6:30 p.m.

2. Consent Agenda

Approval of Consent Agenda. Motion by Trustee Buoni, seconded by Trustee D. Buoni. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee D. Buoni. No -0. Abstained -0. Absent -1. By this action the Board:

- A. Approved the Minutes of Regular Meeting of September 12, 2023.
- B. Approved September End of Month Payroll and October Mid Month Payroll.
- 3. <u>Hearing of Staff and/or Citizens</u> Lilia Malich thanked the district for painting the lines on the black top at Suburu School but asked where the sports equipment was? Ms. Malich reviewed the LCAP and feels the parent meetings that were in the LCAP never happened. Ms. Malich feels there is not enough parent involvement and would like to see more meeting available for parents with administration. Ms. Malich would also like to know what the PBIS money was spent on for the student incentives stated in the LCAP. She also asked if meetings could be announced via parent square she feels more parents would be involved.
- 4. Discussion or Action Items
 - A. <u>General Control</u>
 - (1) Report on Williams Settlement Complaints. None
 - B. Curriculum
 - (1) Adjourn to Public Hearing for Discussion of Sufficiency of Instructional Materials.
 - (2) <u>Close Public Hearing.</u>

(3) Approval of Resolution 10102023 – Sufficiency of Instructional Materials for the 2023-2024 School Year. Motion by Trustee Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 1.

C. <u>Budget and Finance</u>

- (1) Approval of Agreement for School-Based Immunization Program Independent
 Contractor Between the County of Kern and the Lakeside Union School District.
 Motion by Trustee D. Buoni, seconded by Trustee Jones. Approved –
 Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee D. Buoni. No 0.
 Abstained 0. Absent 1.
- (2) <u>Approval of Infinity Project Attachment #0023-24C Services Project Administration.</u> Motion by Trustee Jones, seconded by Trustee Buoni. Approved Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee D. Buoni. No 0. Abstained 0. Absent 1.
- (3) Approval of Infinity Project Attachment #0023-24C Services Category Two RFP and E-Rate Application Management Services. Motion by Trustee D. Buoni, seconded by Trustee Jones. Approved Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee D. Buoni, No 0. Abstained 0. Absent 1.
- (4) <u>Discussion and Possible Action to Replace Swamp Coolers on the Lakeside School</u>
 <u>Gym.</u> Motion by Trustee Buoni to use Holders Air Conditioning and Heating, Inc.,
 seconded by Trustee D. Buoni. Approved Trustee Buoni, Trustee Banducci,
 Trustee Jones, Trustee D. Buoni. No 0. Abstained 0. Absent 1.

D. Personnel

- (1) <u>Approval to Hire Caleb Prendez, 7 Hour SASI I at Suburu.</u> Motion by Trustee Jones, seconded by Trustee Buoni. Approved Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee D. Buoni. No 0. Abstained 0. Absent 1.
- (2) <u>Approval to Hire Fayth Garibay, 6.5 Hour Instructional Aide II at Suburu.</u> Motion by Trustee Jones, seconded by Trustee D. Buoni. Approved Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee D. Buoni. No 0. Abstained 0. Absent 1.
- (3) <u>Approval to Hire Biridiana Morales Carmona, TK Teacher at Lakeside.</u> Motion by Trustee Buoni, seconded by Trustee Jones. Approved Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee D. Buoni. No 0. Abstained 0. Absent 1.
- (4) <u>Approval to Hire Amanda Grant, 6.5 Hour Instructional Aide at Suburu.</u> Motion By Trustee D. Buoni, seconded by Trustee Jones. Approved Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee D. Buoni. No 0. Abstained 0. Absent 1.
- (5) <u>Approval to Hire Jeanette Ramirez, 4 Hour Supervision Aide at Lakeside.</u> Motion by Trustee Buoni, seconded by Trustee D. Buoni. Approved Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee D. Buoni. No 0. Abstained 0. Absent 1.

- (6) <u>Approval to Hire Travis Gaetzman, 7 Hour SASI II at Lakeside.</u> Motion by Trustee Jones, seconded by Trustee D. Buoni. Approved Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No 0. Abstained 0. Absent 1.
- (7) <u>Hearing and Public Comment of the CSEA Lakeside/Old River 730 Initial Reopener Proposal to the Lakeside Union School District for the 2023-2024 School Year.</u>
- (8) <u>Close Hearing and Public Comment.</u>
- (9) Adoption of the CSEA Lakeside/Old River Chapter 730 Initial Reopener Proposal to the Lakeside Union School District Regarding Collective Bargaining Negotiations for the 2023-2024 School Year. Motion by Trustee Jones, seconded by Trustee D. Buoni. Approved Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee D. Buoni. No 0. Abstained 0. Absent 1.
- (10) Public Notice of the Lakeside Union School Districts Initial Reopener Proposal to the CSEA Lakeside/Old River Chapter 730 for the 2023-2024 school year pursuant to Government Code section 3547. A public hearing regarding the proposal will be scheduled by the Board of Trustees for the next Board meeting.
- (11) Public Notice of the Lakeside Union School Districts Initial Reopener Proposal to the Lakeside/Suburu Teacher Association for the 2023-2024 school year pursuant to Government Code section 3547. A public hearing regarding the proposal will be scheduled by the Board of Trustees for the next Board meeting.

5. Closed Session

- A. Conference with Labor Negotiators (G.C. 54957.6)
 - Employee Organizations: LTA and CSEA
 - Labor Negotiators: Ty Bryson
- 6. Open Session
- 7. <u>Report of Closed Session</u> Nothing to report.
- 8. Reports and Correspondence
 - A. Enrollment Lakeside 874 Suburu 744 Total 1618
 - B. <u>CSEA</u> Mrs. Aguirre provided Mr. Bryson with some survey's completed by classified staff to share with the board.
 - C. <u>CTA</u> None
 - D. <u>Correspondence</u> None
 - E. <u>Board Members Report</u> Trustee Jones reported that the county is collecting data from before And after the speed signs were installed and Miss Anika Jones will be reporting the results at the December board meeting.

	F.	Acado enjoy	emy was at Lake ed it. Ms. Hudse	ort Mr. Bryson shared that Independence High School Energy ceside doing science experiments with our students. The students son has updated Mr. Bryson's calendar with Suburu events and he board with events that will be coming up.
9.	<u>Item:</u>	s Not on	the Agenda	None
10.	Adva	ance Plan	nning	
	A.	Future	e Meeting Dates	es S
		(1)	Regular Board 14, 2023.	ed Meeting at Lakeside School Auditorium at 6:30 p.m. on November
11.	Adjo	urnment	Buoni,	on by Trustee Jones, seconded by Trustee D. Buoni. Approved - Trustee i, Trustee Banducci, Trustee Jones, Trustee D. Buoni. No -0 . ined -0 . Absent -1 .
	The 1	meeting	was adjourned a	at 7:28 p.m.
				Secretary to the Board
				_
				_

LAKESIDE UNION SCHOOL DISTRICT BOARD OF TRUSTEES SPECIAL BOARD MEETING MINUTES

Lakeside School Auditorium 14535 Old River Road Bakersfield, CA 93311

October 24, 2023 6:00 P.M.

BOARD MEMBERS PRESENT:

Trustees Buoni, Banducci, Jones, and D. Buoni

BOARD MEMBERS ABSENT:

Trustee Robertson

OTHERS PRESENT: See Attached

1. <u>Call to Order</u> The special meeting convened at 6:00 p.m.

2. <u>Discussion or Action Items</u>

A. Budget and Finance

- (1) Approval of Resolution #10242023 Support of Applications for Eligibility

 Determination and Funding Authorization to Sign Applications and Associated.

 Motion by Trustee Buoni, seconded by Trustee D. Buoni. Approved –

 Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee D. Buoni.

 No 0. Abstained 0. Absent 1.
- (2) <u>Approval of Agreement for Bond Counsel and Disclosure Counsel Services.</u>
 Motion by Trustee Jones, seconded by Trustee Buoni. Approved –
 Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee D. Buoni. No 0.
 Abstained 0. Absent 1.

B. Personnel

- (1) <u>Approval to Hire Braylin Camp, 6.5 Hour Instructional Aide II at Suburu School.</u>
 Motion by Trustee D. Buoni, seconded by Trustee Jones. Approved Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee D. Buoni. No 0. Abstained 0. Absent 1.
- (2) <u>Approval to Hire Samah Morks, 6.5 Hour Instructional Aide II at Suburu School.</u>
 Motion by Trustee Jones, seconded by Trustee D. Buoni. Approved Trustee Buoni,
 Trustee Banducci, Trustee Jones, Trustee D. Buoni. No 0. Abstained 0. Absent 1.
- (3) <u>Approval to Hire Aleena Perez, 5.5 Hour Instructional Aide at Suburu School.</u>
 Motion by Trustee Buoni, seconded by Trustee Buoni. Approved Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee D. Buoni. No 0. Abstained 0. Absent 1.
- 3. Adjournment Motion by Trustee Jones, seconded by Trustee Buoni. Approved Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee D. Buoni. No -0. Abstained -0. Absent -1.

The meeting was adjourned at 6:05 p.m.	
	Secretary to the Board

0

Batch status: A All

From batch: 0005

To batch: 0005

Include Revolving Cash: Y

Include Address: N

Include Object Desc: N

Include Vendor TIN: Y

ELEMENTARY J41041	CCOUNTS PAYABLE PRELIST : 0005 PAYMENTS : 01 GENERAL FUND	10/20/23 15:12 PAGE 1
Vendor/Addr Remit name Req Reference Date Description	Tax ID num Deposit type ABA num Account num FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4 T9MPS	EE ES E-Term E-ExtRef Lig Amt Net Amount
PV-240106 10/19/2023 REIMB SUPPLIES	01-0000-0-4300.00-1110-1000-000-00-000-0000 NN TOTAL, PAYMENT AMOUNT 63.62 *	63.62
002557/00 BRANDON'S TRANSMISSION PV-240107 10/19/2023 BUS REPAIR	01-0000-0-5800.00-0000-3600-000-00-000-000 TOTAL PAYMENT AMOUNT 23,530.19 *	23,530.19
000132/00 CALIFORNIA WATER SERVICE 00 PV-240109 10/19/2023 WATER	000000000 01-8150-0-5500.00-000-8100-000-000-000-0000 TOTAL PAYMENT AMOUNT	8,364,42
000941/00 CARTWRIGHT WHEEL AND BRAKE PV-240110 10/19/2023 MAINT AUTOS	01-0000-0-4300.00-1110-1000-001-00-000-0000 NN 962.32 *	962.32
001629/00 CATALINA URIBE PV-240108 10/19/2023 REIMB AND MILEAGE PV-240108 10/19/2023 REIMB AND MILEAGE	01-0000-0-4300.00-1110-1000-000-00-000-0000 NN 01-0000-0-5200.00-000-2700-002-00-000-0000 NN TOTAL PAYMENT AMOUNT	42.15 7.86 50.01
002360/00 CESAR LUNA PV-240117 10/20/2023 MILEAGE	608059305 01-0000-0-5200.00-0000-2700-002-00-000-0000 NY TOTAL PAYMENT AMOUNT	12.45 12.45
002569/00 CLAUDIA HERNANDEZ PV-240130 10/20/2023 REIMB SUPPLIES	01-0000-0-4300.00-1110-1000-000-00-000-000 NN TOTAL PAYMENT AMOUNT	9 9 9 9 9

23 15:12 PAGE 2	ES B-Term B-ExtRef Lig Amt Net Amount	77.95	4,250.00	616.77 854.67 222.15		138.00 138.00	65.11	141.48 318.00 459.48
IS PAYABLE PRELIST APY500 L.00.21 10/20/23 5 PAYMENTS << Open >> 01	ABA num Account num 30AL-FUNC-STE-T2-TY3-TYP4 T9MPS	01-0000-0-5200.00-0000-2700-002-00-000-0000 NN PAYMENT AMOUNT 77.95 *	9 01-0000-0-5800.00-0000-7100-000-00-000-0000 NY PAYMENT AMOUNT 4,250.00 *	01-0000-0-5800.00-0000-7200-000-00-000-0000 NN 01-6300-0-4300.00-1110-1000-001-00-000-0000 NN 01-0000-0-4300.00-0000-3600-000-000-0000 NN MENT AMOUNT	01-0000-0-5800.00-0000-2700-000-00-000-0000 NN 4,179.65 *	01-0000-0-4300.00-1110-1000-000-00-000-0000 NN 138.00 *	01-0000-0-5200.00-0000-2700-002-00-000-0000 NY FAYMENT AMOUNT 65.11 *	01-0000-0-5200.00-0000-2700-002-00-000-0000 NN 01-0000-0-4300.00-1110-1000-000-000-000-0000 NN 459.48 *
040 LAKESIDE UNION ELEMENTARY J41041 ACCOUNTS PAYMENTS BATCH: 0005 FUND : 0	Vendor/Addr Remit name Red Reference Date Description 102726/00 DARRELL HOWARD	3 MILEAGE TOTAL PAYM	001689/00 DFA-ACTUARIES, LLC PV-240129 10/20/2023 202310201118 & 202310201119 01 TOTAL PAYMEN	001104/00 ELAN FINANCIAL SERVICES 0000000000 PV-240111 10/19/2023 ZOOM, ADOBE, TK SUPPLIES. E 01- PV-240111 10/19/2023 ZOOM, ADOBE, TK SUPPLIES. E 01- PV-240111 10/19/2023 ZOOM, ADOBE, TK SUPPLIES. E 01- TOTAL PAYMENT	001038/00 GORDON SERVICES PV-240112 10/19/2023 CROSSING GUARDS TOTAL PAYMEN	001214/00 GREER, BROOKE PV-240105 10/19/2023 REIMB TOTAL PAYMEN	002422/00 HEATHER SARTI 604480504 PV-240113 10/20/2023 MILEAGE TOTAL PAYMEN	002476/00 ISAAC MEZA PV-240115 10/20/2023 MILEAGE AND SUPPLIES 01 PV-240115 10/20/2023 MILEAGE AND SUPPLIES TOTAL PAYMEN

040 LAKESIDE UNION ELEMENTARY J41041 PAYMENTS	ACCOUNTS PAYABLE PRELIST BATCH: 0005 PAYMENTS FUND : 01 GENERAL FUND	APY500 L.00.21 10/20/23 15:12 PAGE << Open >>	M
Vendor/Addr Remit name Reg Reference Date Description	osit type D-RESC-Y-OBJT.SO-GOAL-FUNC-STE	Account num FE ES E-Term E-ExtRef FI2-TY3-TYP4 T9MPS Lig Amt Net Amount	tRef
02192/00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
PV-240116 10/20/2023 MILEAGE	01-0000-0-5200.00-0000-2700-002-00-0000 TOTAL PAYMENT AMOUNT 9.17 *	00-000-0000 MN 7 *	9.17
002510/00 KRISTIN ANGELO			
FV-240103 10/19/2023 REIMB SUPPLIES	01-0000-0-4300.00-1110-1000-000-1000 TOTAL PAYMENT AMOUNT	-000-00-000-000 NN 10 100.53 *	100.53
002563/00 LINDSEY ADAMSON			
PV-240104 10/19/2023 MILEAGE	01-0000-0-5200.00-0000-2700-002-0 TOTAL PAYMENT AMOUNT 9.3	-002-00-000-0000 NN 9.30 *	9.30
000061/00 PG&E			
PV-240120 10/20/2023 PGE PV-240120 10/20/2023 PGE	01-0000-0-5500.00-0000-8100-002-00-0000 01-0000-0-5500.00-0000-8100-001-00-0000 TOTAL PAYMENT AMOUNT 62,023.43 *	00-000-0000 NN 34,410. 00-000-0000 NN 27,613. 3 * 62,023.	0.03 3.40 3.43
002169/00 PEST BUSTER			
PV-240118 10/20/2023 14537	01-8150-0-5500.00-0000-8100-000-00 TOTAL PAYMENT AMOUNT 800.00	-000-0000 NM	800.008
002160/00 PLC HEATING & AIR			
PV-240119 10/20/2023 HVAC REPAIRS	01-8150-0-5800.00-0000-8100-002-00-0000 TOTAL PAXMENT AMOUNT 26,463.64 *	00-000-0000 NN 26,463 4 *	3.64 3.64
000173/00 PRICE DISPOSAL INC.			
PV-240121 10/20/2023 TRASH	01-8150-0-5500.00-0000-8100-000-00-0000 TOTAL PAYMENT AMOUNT	00-000-0000 NN 3,613.24 4 * 3,613.24	83.2 24.4

10/20/23 15:12 PAGE 4	BE ES E-Term E-Extref Lig Amt Net Amount	 	7,689.44	22,513.52	163.43	2,318.80	7.86	5,000.00	174,668.60
ACCOUNTS PAYABLE PRELIST BATCH: 0005 PAYMENTS FUND : 01 GENERAL FUND	Deposit type FD-RESC-Y-OBJT.SO-G	01-0000-0-5200.00-0000-2700-002-00-0000	01-0000-0-5800.00-0000-3600-000-00-000-000 NN AL PAYMENT AMOUNT 7,689.44 *	01-3010-0-4300.00-1110-1000-002-00-000-0000 NN AL PAYMENT AMOUNT	01-0000-0-5600.00-0000-8100-001-00-000-0000 NN AL PAYMENT AMOUNT	01-0000-0-5900.00-0000-7200-000-00-000-0000 NN AL PAYMENT AMOUNT 2,318.80 *	01-0000-0-5200.00-0000-2700-002-00-000-0000 NN AL PAYMENT AMOUNT 7.86 *	01-0000-0-4300.00-0000-8100-000-00-000-000 NN S,000.00 *	AL FUND PAYMENT 174,668.60 **
040 LAKESIDE UNION ELEMENTARY J41041 Bi	Vendor/Addr Remit name Req Reference Date Description	A SZOLEK 10/20/2023	002544/00 SILVAS OIL COMPANY PV-240125 10/20/2023 FUEL FOR BUSES TOTAL	002490/00 STS EDUCATION PV-240122 10/20/2023 TECH MATERIALS TOTAL	002430/00 TILE SAVERS PV-240124 10/20/2023 POOL MAINT TOTAL	000454/00 VERIZON WIRELESS PV-240126 10/20/2023 CELL PHONES TOTAL	002090/00 WENDY OLIVER PV-240128 10/20/2023 MILEAGE	002356/00 WEX BANK PV-240127 10/20/2023 FUEL	TOTAL

0/23 15:12 PAGE 5	ES E-Term E-ExtRef Lig Amt Net Amount	00.09	00.09
APY500 L.00.21 10/20/23 15:12 PAGE << Open >>	Deposit type FD-RESC-Y-OBJT.SO-GOAL-FUNC-SIE-T2-TY3-TYP4 T9MPS	13-5310-0-4300.00-0000-3700-002-00-000-0000 NN IENT AMOUNT	** 00.09
ACCOUNTS PAYABLE PRELIST BATCH: 0005 PAYMENTS FUND : 13 CAFETERIA	Tax ID num Deposit type FD-RESC-Y-OBJT.SO-GOAL	13-5310-0-4300.00-000 TOTAL PAYMENT AMOUNT	TOTAL FUND PAYMENT
040 LAKESIDE UNION ELEMENTARY J41041 PAYMENTS	Vendor/Addr Remit name Req Reference Date Description 002570/00 CRYSTAL MOORMAN	PV-240131 10/20/2023 LUNCH REIMB	

12 PAGE 6	ES E-Term E-ExtRef Lig Amt Net Amount		1,584.00 1,584.00	1,584.00	176,312.60	176,312.60	176,312.60	176,312.60
APY500 L.00.21 10/20/23 15:12 PAGE << Open >> PROCEPTS	Ħ Ħ	!!!!	NN		0.00	00.0	00-0	
PRELIST APY500 L.0 	Deposit type ABA num Account num FD-RESC-Y-OBJT.SO-GOAL-FUNC-SIE-T2-TY3-TYP4 T9MPS		21-0000-0-5800.00-0000-8500-001-00-000-0000 NN ENT AMOUNT	1,584.00 **	176,312.60 ***	176,312.60 ****	176,312.60 ****	ows.
ACCOUNTS PAYABLE PRELIST BATCH: 0005 PAYMENTS FUND : 21	Tax ID num Deposit type FD-RESC-Y-OBJT.SO-GO		21-0000-0-5800.00-000 TOTAL PAYMENT AMOUNT	TOTAL FUND PAYMENT	TOTAL BAICH PAYMENT	TOTAL DISTRICT PAYMENT	TOTAL FOR ALL DISTRICTS:	30, not counting voids due to stub overflows.
040 LAKESIDE UNION ELEMENTARY J41041 PAYMENTS	Vendor/Addr Remit name Reg Reference Date Description	002489/00 AMS.NET	PV-240102 10/19/2023 E-RATE					Number of checks to be printed: 30, no Printed: 10/20/2023 15.13.24

040 LAKESIDE UNION ELEMENTARY RUSH PAYMENTS

Batch status: A All

From batch: 0006

To batch: 0006

Include Revolving Cash: Y

Include Address: N

Include Object Desc: N

Include Vendor TIN: Y

12 PAGE 1	EE ES E-Term E-ExtRef Lig Amt Net Amonut		8,137.60 8,137.60	8,137.60	8,137.60	8,137.60	8,137.60	8,137.60	
APY500 L.00.21 10/30/23 09:12 PAGE << Held for Audit >>		- !	NN .		0.00	00.00	0.00		
APY500 L. << Held f	num Account num JNC-STE-T2-TY3-TYP4		100-000-00-000-0000 8,137.60 *	8,137.60 **	8,137.60 ***	8,137.60 ****	8,137.60 ****		
ACCOUNTS PAYABLE PRELIST BATCH: 0006 PAYMENT RUSH FUND : 01 GENERAL FUND	Tax ID num Deposit type RD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TY94 T9MPS	,	01-0000-0-5500.00-0000-8100-000-00-000-000 NN 10TAL PAYMENT AMOUNT 8,137.60 *	TOTAL FUND PAYMENT	TOTAL BATCH PAYMENT	TOTAL DISTRICT PAYMENT	TOTAL FOR ALL DISTRICTS:	1, not counting voids due to stub overflows.	
040 LAKESIDE UNION ELEMENTARY J45168 RUSH PAYMENTS	Vendor/Addr Remit name Req Reference Date Description	002485/00 GO TO COMMUNICATIONS	PV-240132 10/30/2023 PHONES					nted:	Printed: 10/30/2023 09:12:52

040 LAKESIDE UNION ELEMENTARY RUSH PAYMENTS



AGREEMENT FOR LEGAL SERVICES

THIS AGREEMENT is effective October 16, 2023, between the LAKESIDE UNION SCHOOL DISTRICT - KERN ("Client") and the law firm of LOZANO SMITH, LLP ("Attorney") (each a "Party" and collectively the "Parties"). Attorney shall provide legal services as requested by Client on the following terms and conditions:

- 1. ENGAGEMENT. Client hires Attorney on an as-requested basis as its legal counsel with respect to matters the Client refers to Attorney. When Client refers a matter to Attorney, Attorney shall confirm availability and ability to perform legal services regarding the matter. After Attorney has completed services for the specific matter referred by Client, then no continuing attorney-client relationship exists until Client requests further services and Attorney accepts a new engagement. If Attorney undertakes to provide legal services to represent Client in such matters, Attorney shall keep Client informed of significant developments and respond to Client's inquiries regarding those matters. Client understands that Attorney cannot guarantee any particular results, including the costs and expenses of representation. Client agrees to be forthcoming with Attorney, to cooperate with Attorney in protecting Client's interests, to keep Attorney fully informed of developments material to Attorney's representation of client, and to abide by this Agreement. Client is hereby advised of the right to seek independent legal advice regarding this Agreement.
- 2. RATES TO BE CHARGED. Client agrees to pay Attorney for services rendered based on the attached rate schedule. Agreements for legal fees on other-than-an-hourly basis may be made by mutual agreement for special projects (including as set forth in future addenda to this Agreement).
- 3. REIMBURSEMENT. Client agrees to reimburse Attorney for actual and necessary expenses and costs incurred in the course of providing legal services to Client, including but not limited to expert, consultant, mediation, arbitration fees and e-discovery service fees. Attorney shall not be required to advance costs on behalf of Client over the amount of \$1,000 unless otherwise agreed to in writing by Attorney. Typical expenses advanced for Client, without prior authorization, include messenger fees, witness fees, expedited delivery charges, travel expenses, court reporter fees and transcript fees. Client authorizes Attorney to retain experts or consultants to perform services.
- 4. MONTHLY INVOICES. Attorney shall send Client a statement for fees and costs incurred every calendar month (the "Statement"). Statements shall set forth the amount, rate and description of services provided. Client shall pay Attorney's Statements within thirty (30) calendar days after receipt. An interest charge of one percent (1%) per month shall be assessed on balances that are more than thirty (30) calendar days past due, not to exceed 10% per annum.
- 5. COMMUNICATIONS BETWEEN ATTORNEY AND CLIENT. The Parties recognize that all legal advice provided by Attorney is protected by the Attorney-Client and Work Product

Privileges. In addition to regular telephone, mail and other common business communication methods, Client hereby authorizes Attorney to use facsimile transmissions, cellular telephone calls and text, unencrypted email, and other electronic transmissions in communicating with Client. Unless otherwise instructed by Client, any such communications may include confidential information.

- 6. POTENTIAL AND ACTUAL CONFLICTS OF INTEREST. If Attorney becomes aware of any potential or actual conflict of interest between Client and one or more other clients represented by Attorney, Attorney will comply with applicable laws and rules of professional conduct.
- 7. INDEPENDENT CONTRACTOR. Attorney is an independent contractor and not an employee of Client.

8. TERMINATION.

- a. <u>Termination by Client</u>. Client may discharge Attorney at any time, with or without cause, by written notice to Attorney.
- b. Termination by Mutual Consent or by Attorney. Attorney may terminate its services at any time with Client's consent or for good cause. Good cause exists if (a) Client fails to pay Attorney's Statement within sixty (60) calendar days of its date, (b) Client fails to comply with other terms of this Agreement, including Client's duty to cooperate with Attorney in protecting Client's interests, (c) Client has failed to disclose material facts to Attorney or (d) any other circumstance exists that requires termination of this engagement under the ethical rules applicable to Attorney. Additionally, to the extent allowed by law, Attorney may decline to provide services on new matters or may terminate the Agreement without cause upon written notice to Client if Attorney is not then providing any legal services to Client. Even if this Agreement is not terminated, under paragraph 1 an attorney-client relationship exists only when Attorney is providing legal services to Client.
- c. Following Termination. Upon termination by either Party: (i) Client shall promptly pay all unpaid fees and costs for services provided or costs incurred pursuant to this Agreement up to the date of termination; (ii) unless otherwise required by law or agreed to by the Parties, Attorney will provide no legal services following notice of termination; (iii) Client will cooperate with Attorney in facilitating the orderly transfer of any outstanding matters to new counsel, including promptly signing a substitution of counsel form at Attorney's request; and (iv) Client shall, upon request, be provided the Client's file maintained for the Client by Attorney and shall sign acknowledgment of receipt upon delivery of that file. For all Statements received by Client from Attorney prior to the date of termination, Client's failure to notify Attorney in writing of any disagreement with either the services performed or the charges for those services as shown in the Statement within thirty (30) calendar days of the date of termination shall be deemed Client's acceptance of and agreement with the Statement. For any billing appearing for the first time on a Statement received by Client from Attorney after the date

of termination, failure to notify Attorney in writing of any disagreement with either the services performed or the charges for those services within thirty (30) calendar days from receipt of the Statement shall be deemed to signify Client's acceptance of and agreement with the Statement.

- 9. MAINTENANCE OF INSURANCE. Attorney agrees that, during the term of this Agreement, Attorney shall maintain liability and errors and omissions insurance.
- 10. CONSULTANT SERVICES. Attorney works with professional consultants that provide services, including but not limited to, investigations, public relations, educational consulting, leadership mentoring and development, financial, budgeting, management auditing, board/superintendent/chancellor relations, administrator evaluation and best practices, and intergovernmental relations. Attorney does not share its legal fees with such consultants. Attorney may offer these services to Client upon request.

11. DISPUTE RESOLUTION.

- Mediation. Except as otherwise set forth in this section, Client and Attorney agree to make a good faith effort to settle any dispute or claim that arises under this Agreement through discussions and negotiations and in compliance with applicable law. In the event of a claim or dispute, either Party may request, in writing to the other Party, to refer the dispute to mediation. This request shall be made within thirty (30) calendar days of the action giving rise to the dispute. Upon receipt of a request for mediation, both Parties shall make a good faith effort to select a mediator and complete the mediation process within sixty (60) calendar days. The mediator's fee shall be shared equally between Client and Attorney. Each Party shall bear its own attorney fees and costs. Whenever possible, any mediator selected shall have expertise in the area of the dispute and any selected mediator must be knowledgeable regarding the mediation process. No person shall serve as mediator in any dispute in which that person has any financial or personal interest in the outcome of the mediation. The mediator's recommendation for settlement, if any, is non-binding on the Parties. Mediation pursuant to this provision shall be private and confidential. Only the Parties and their representatives may attend any mediation session. Other persons may attend only with the written permission of both Parties. All persons who attend any mediation session shall be bound by the confidentiality requirements of California Evidence Code section 1115, et seq., and shall sign an agreement to that effect. Completion of mediation shall be a condition precedent to arbitration, unless the other Party refuses to cooperate in the setting of mediation.
- b. <u>Dispute Regarding Fees</u>. Any dispute as to attorney fees and/or costs charged under this Agreement shall to the extent required by law be resolved under the California Mandatory Fee Arbitration Act (Bus. & Prof. Code §§ 6200, et seq.).
- c. <u>Binding Arbitration</u>. Except as otherwise set forth in section (b) above, Client and Attorney agree to submit all disputes to final and binding arbitration, either following mediation which fails to resolve all disputes or in lieu of mediation as may be agreed by

the Parties in writing. Either Party may make a written request to the other for arbitration. If made in lieu of mediation, the request must be made within sixty (60) calendar days of the action giving rise to the dispute. If the request for arbitration is made following an unsuccessful attempt to mediate the Parties' disputes, the request must be made within ten (10) calendar days of termination of the mediation. The Parties shall make a good faith attempt to select an arbitrator and complete the arbitration within ninety (90) calendar days. If there is no agreement on an arbitrator, the Parties shall use the Judicial Arbitration and Mediation Service (JAMS). The arbitrator's qualifications must meet the criteria set forth above for a mediator, except, in addition, the arbitrator shall be an attorney unless otherwise agreed by the Parties. The arbitrator's fee shall be shared equally by both Parties. Each Party shall bear its own attorney fees and other costs. The arbitrator shall render a written decision and provide it to both Parties. The arbitrator may award any remedy or relief otherwise available in court and the decision shall set forth the reasons for the award. The arbitrator shall not have any authority to amend or modify this agreement. Any arbitration conducted pursuant to this paragraph shall be governed by California Code of Civil Procedure sections 1281, et seq. By signing this Agreement, Client acknowledges that this agreement to arbitrate results in a waiver of Client's right to a court or jury trial for any fee dispute or malpractice claim. This also means that Client is giving up Client's right to discovery and appeal. If Client later refuses to submit to arbitration after agreeing to do so, Client maybe ordered to arbitrate pursuant to the provisions of California law. Client acknowledges that before signing this Agreement and agreeing to binding arbitration, Client is entitled, and has been given a reasonable opportunity, to seek the advice of independent counsel.

- d. <u>Effect of Termination</u>. The terms of this section shall survive the termination of the Agreement.
- 12. ENTIRE AGREEMENT. This Agreement with its exhibit supersedes any and all other prior or contemporaneous oral or written agreements between the Parties. Each Party acknowledges that no representations, inducements, promises or agreements have been made by any person which are not incorporated herein, and that any other agreements shall be void. Furthermore, any modification of this Agreement shall only be effective if in writing signed by all Parties hereto.
- 13. SEVERABILITY. Should any provision of this Agreement be held by a court of competent jurisdiction to be invalid, void or unenforceable, but the remainder of the Agreement can be enforced without failure of material consideration to any Party, then this Agreement shall not be affected and it shall remain in full force and effect, unless amended or modified by mutual consent of the Parties; provided, however, that if the invalidity or unenforceability of any provision of this Agreement results in a material failure of consideration, then, to the extent allowed by law, the Party adversely affected thereby shall have the right in its sole discretion to terminate this Agreement upon providing written notice of such termination to the other Party.
- 14. NON-WAIVER. None of the provisions of this Agreement shall be considered waived by either Party unless such waiver is specified in writing.

- 15. NO THIRD PARTY RIGHTS. This Agreement shall not create any rights in, or inure to the benefit of, any third party.
- 16. ASSIGNMENT. The terms of this Agreement may not be assigned to any third party. Neither Party may assign any right of recovery under or related to the Agreement to any third party.

SO AGREED:

CLIENT SIGNATURE	ATTORNEY SIGNATURE
Lakeside Union School District - Kern	Lozano Smith, LLP
BY (Authorized Signature)	BY (Authorized Signature)
	Karen M Regerales
PRINTED NAME AND TITLE OF PERSON SIGNING	PRINTED NAME AND TITLE OF PERSON SIGNING
	Karen M. Rezendes, Managing Partner
DATE EXECUTED	DATE EXECUTED
	10/16/2023



PROFESSIONAL RATE SCHEDULE FOR LAKESIDE UNION SCHOOL DISTRICT - KERN

1. HOURLY PROFESSIONAL RATES

Client agrees to pay Attorney by the following standard hourly rate*:

Partner** / Senior Counsel / Of Counsel

Associate

Paralegal / Law Clerk

Consultant

\$ 295 - \$ 395 per hour

\$ 250 - \$ 295 per hour

\$ 185 - \$ 225 per hour

\$ 350 - \$ 395 per hour

2. BILLING PRACTICE

Lozano Smith will provide a monthly, itemized Statement for services rendered. Time billed is broken into 1/10 (.10) hour increments, allowing for maximum efficiency in the use of attorney time. Invoices will clearly indicate the department or individuals for whom services were rendered.

Written responses to audit letter inquiries will be charged to Client on an hourly basis, with the minimum charge for such responses equaling .5 hours. Travel time shall be prorated if the assigned attorney travels for two or more clients on the same trip.

3. COSTS AND EXPENSES

In-office copying/electronic communication printing \$ 0.25 per page
Facsimile \$ 0.25 per page
Postage Actual Usage
Mileage IRS Standard Rate

Other costs, such as messenger, meals, and lodging shall be charged on an actual and necessary basis.

Partner / Senior Counsel / Of Counsel \$ 450 per hour
Associate \$ 375 per hour
Paralegal / Law Clerk \$ 225 per hour

^{*} Rates for individual attorneys within each category above vary based upon years of experience. Specific rates for each attorney are available upon request.

^{**} Rates for work performed by Senior Partners with 20 years of experience or more may range from \$395 - \$450 per hour. \(^1\)

¹ Sale or Lease of Real Property Work:

GANN Limit Summary

In summary, Proposition 4 established an appropriations limit for each entity of government equal to total appropriations from the proceeds of taxes in the 1978-79 fiscal year, adjusted annually by the percentage change in California per capita personal income, and adjusted for change in population. Appropriations subject to limitation are defined as any authorization to expend the proceeds of taxes and state subventions, including appropriations to reserve or contingency funds and revenues from the investment of taxes.

Only some of the total funds available for expenditure by LEAs are subject to the LEA appropriations limit. For example, the appropriation of federal funds is not subject to the appropriations limit because these revenues are not proceeds of taxes to the local entity of government, and they are not state subventions. Fee revenues necessary to cover the cost of providing a service are not subject to the limit; expenditures <u>from</u> reserves are not subject to the limit; and funds received from the allocation of state aid other than that portion identified as a state subvention are subject to the state, not local, limit.

State subventions to LEAs are determined by a formula that uses the maximum amount of revenue limit and ROC/P state aid actually received that can fit within the LEAs appropriations limit. That portion of state school apportionments that is equal to the subvention calculation is counted as a part of the <u>LEA's</u>appropriations subject to limitation, rather than the state's. In no event is the state subvention less than an amount equal to \$120 times district ADA (or \$2400, whichever is greater). If the appropriations subject to limitation in any year exceed the appropriations limit, LEAs may administratively increase their limit to equal their appropriations subject to limitation. This prevents LEA's from having to return money to local taxpayers when local property tax revenues grow faster than their limit.

The calculated appropriations limit and appropriations subject to limitation for any LEA are equal for the 1978-79 fiscal year. (Although calculated based upon 1978-79 appropriations, the actual application of appropriation limits did not begin until 1980-81.) However, because of the way in which appropriations subject to limitation are calculated and because proceeds of taxes from some sources may not increase as fast as the appropriations limit, in subsequent years the appropriations subject to limitation of any LEA may be less than the appropriations limit. Before this happens, however, the state aid counting in the LEA's limit will be increased to take advantage of the extra capacity available at the local level. Conversely, if a LEA's proceeds of taxes grow faster than the limit, the LEA can shift capacity from the state's limit and increase the LEA's limit to equal its appropriations subject to the limit.

BEFORE THE GOVERNING BOARD OF THE LAKESIDE UNION SCHOOL DISTRICT COUNTY OF KERN, STATE OF CALIFORNIA

RESOLUTION ESTABLISHING APPROPRIATIONS LIMIT UNDER GOVERNMENT CODE §§7900, ET SEQ.)	Resolution No. 11142023
GOVERNMENT CODE 99/900, ET SEQ.)	

Recitals

- 1. Government Code §§7900, et seq., require local jurisdictions, including school districts, to establish each year the appropriations limit applicable to that entity.
- 2. Government Code §7902.1 provides that where the proceeds of taxes for a school district exceed the preliminarily calculated appropriations limit, the district may by resolution increase its appropriations limit.
- 3. As shown in the attached staff report, an adjustment to our appropriations limit would be appropriate for the current fiscal year.

Action Taken

NOW, THEREFORE, THE BOARD RESOLVES THAT:

- 1. **Recitals Approved.** The above recitals are approved and found to be correct.
- 2. Appropriations Limit for Current Fiscal Year Established. The appropriations limit applicable to this district for the current fiscal year is established as \$16,253,748.62 an amount equal to the estimated amount of proceeds of taxes as calculated by staff.
- 3. Appropriations Limit Recalculated for Prior Fiscal Year. As required by Education Code §42132, the recalculated appropriations limit for the prior fiscal year is \$14,683,236.14.
- 4. **Periodic Readjustments.** The Superintendent or designee is authorized to act on behalf of the Board in adjusting our appropriations limit if and when there may be an update in reported proceeds of taxes.

* * * * * * * *

I CERTIFY that the above resolution seconded by Trustee Board of the Lakeside Union School Distripublic meeting thereof held on November	, was duly passed and adopted lirict of Kern County, California, at an	by the Governin
AYES:		
NOES:		
ABSTENTIONS:		
ABSENT:		
DATED: November 14, 2023		
	GOVERNING BOARD OF THE	

GOVERNING BOARD OF THE LAKESIDE UNION SCHOOL DISTRICT

By: <u>Ty Bryson</u>

Title: Superintendent

Lakeside Union Elementary Kern County

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

15 63552 0000000 Form CA D8A7GUYA85(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 filling your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	57,62%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	yesin indonyi esisin 4- wanana misi noonay 1- to'ang sisin dharaka nama bada sa sa sa sa ka ka misin ka masa k Ta'an
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$392,971.99
	· Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
ESMOE	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:	
į.	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0,00
	Adjusted Appropriations Limit	**************************************
	Appropriations Subject to Limit	\$14,683,236.14
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	на и прил объеми, повителните объеми выполнения на верхи выполнения рабочной и выполнения основностью повы пов На
	Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	0.81%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	(Ab-) or a material (Common frequency and Artifaction for the supplement of the supp

Unaudited Actuals FINANCIAL REPORTS 2022-23 Unaudited Actuals School District Certification

15 63552 0000000 Form CA D8A7GUYA85(2022-23)

UNAUDITED ACTUAL FINANCIAL REPORT.		
To the County Superintendent of Schools:		
2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in approved and filled by the governing board of the school district pursuant to Educ	accordance with Education Code Section 41010 and is hereby allon Code Section 42100.	
Signed:	Date of Meeting: Nov 14, 2023	
Clerk / Secretary of the Governing Board	The state of the s	
(Original signature required)		
To the Superintendent of Public Instruction:		
2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verific to Education Code Section 42100.	ad for accuracy by the County Superintendent of Schools pursuant	
Signed:	Date:	
County Superintendent/Designee	Elemental de control de private Escolado de producto de la control de control de la co	
(Original signature required)		
For additional information on the unaudited actual reports, please contact:		
For County Office of Education:	For School District:	
Griselda Aceves	Griselda Aceves	
Name	Name	
District Fiscal Analyst	District Fiscal Analyst	
Title	Title	
	антельная потпровыший потпроводили пределя потпроводили	
(661) 636-4185 Telephone	Title	
Title (661) 636-4185 Telephone gracev es@kern.g	Title (661) 636-4185	,

15-63552-0000000

Unaudited Actuals Budget 2023-24 **Technical Review Checks** Phase - All Display - All Technical Checks

Lakeside Union Elementary

Kern County

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

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

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

IMPORT CHECKS

8600-8699).

HOIL OILLONG		
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.		Passed
CHECKFUND - (Fatal) - All FUND codes must be valid.		Passed
CHECKGOAL - (Fatal) - All GOAL codes must be valid.		<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.		<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.		Passed
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	State Revenue,	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations mus	st be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) account code combinations should be valid.	and FUNCTION	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 6; FUNCTION account code combinations must be valid.	2, and 73) and	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.		<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.		<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations sho	ould be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals vobjects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not chass the TRC.	included in the	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except	7210) must be	Passed

direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or

SACS Web System - SACS V7 15-63552-0000000 - Lakeside Union Elementa 10/25/2023 9:51:43 AM	ry - Unaudited Actua	als - Budget 2023-24		
CHK-RES6500XOBJ8091 - (Fatal) - There is n (LCFF Transfers-Current Year) or 8099 (LCFF/Re	o activity in Resour evenue Limit Transf	rce 6500 (Special Ed fers-Prior Years).	ucation) with Object 8091	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - The 8000 through 9999, except for 9791, 9793, and provided explaining why the exception(s) should	9795) are invalid, I	Data should be corre	CE and OBJECT (objects octed or narrative must be	<u>Exception</u>
ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE	
01-4203-0-0000-0000-9740	4203	9740	\$4,918.74	
Explanation: Will fix at first interim. 01-7690-0-0000-0000-9740 Explanation: Will fix at first interim.	7690	9740	\$514,212.00	
CHK-RESOURCExOBJECTB - (Informational) account code combinations should be valid.	- All RESOURCE	and OBJECT(objects	s 9791, 9793, and 9795)	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally code.	defined resource c	odes must roll up to	a CDE defined resource	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Educatio and 6500-6540, objects 1000-8999) must be Nonagency-Educational. This technical review c 3312, 3318, and 3332.	coded to a Spec	cial Education 5000	goal or to Goal 7110	<u>Passed</u>
GENERAL LEDGER CHECKS				
CEFB-POSITIVE - (Fatal) - Components of Enc 9797) must be positive individually by resource, b	ling Fund Balance yfund.	/Net Position (object	s 9700-9789, 9796, and	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions fr	om Restricted Rev	enues (Object 8990)	must net to zero by fund.	Passed
CONTRIB-UNREST-REV - (Fatal) - Contributions fund.	s from Unrestricted	Revenues (Object 8	1980) must net to zero by	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balar	nces (Object 979Z)	should be positive by	resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no Account (Resource 1400).	contributions (obje	ects 8980-8999) to	the Education Protection	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reports and Economic Uncertainties (REU) (Object 9789) sho (Object 9790) by fund and resource (for all funds experience)	uld not create a ne	gative amount in Una	780) and/or Reserve for assigned/Unappropriated	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amount and fund.	s (objects 1000-79	999) should be posit	ive by function, resource,	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct	Costs - Interfund (Object 5750) must no	et to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers (objects 7610-7629).	In (objects 8910	-8929) must equal	Interfund Transfers Out	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect	ct Costs - Interfund	(Object 7350) must ı	net to zero for all funds.	Passed

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SACS Web System - SACS V7 15-63552-0000000 - Lakeside Union Elementary - Unaudited Actuals - Budget 2023-24 10/25/2023 9:51:43 AM	·
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	Passed
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	Passed
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	Passed
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
EXPORT VALIDATION CHECKS	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01l) must be opened and saved.	<u>Passed</u>

SACS Web System - SACS V7 15-63552-0000000 - Lakeside Union Elementary - Unaudited Actuals - Budget 2023-24 10/25/2023 9:51:43 AM

VERSION-CHECK - (Warning) - All versions are current.

<u>Passed</u>

15-63552-0000000

Unaudited Actuals Unaudited Actuals 2022-23 Technical Review Checks Phase - All Display - All Technical Checks

Lakeside Union Elementary

Kern County

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

F - Eatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

IMPORT CHECKS

INIPORT CHECKS	
BALANCE-FDxRS - (Fatal) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95.	<u>Passed</u>
BALANCE-FDxRS-AGENCY - (Fatal) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	Passed
CHECKFUND - (Fatal) - All FUND codes must be valid.	Passed
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	Passed
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	Passed
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	Passed
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	Passed
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	Passed
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>

SACS Web System - SACS V7 15-63552-0000000 - Lakeside Union Elemer 10/25/2023 9:52:55 AM	ntary - Unaudited Actu	als - Unaudited Ac	tuals 2022-23	
CHK-GOALxFUNCTION-A - (Fatal) - Goal an objects 1000-7999 in functions 1000-1999 a GOALxFUNCTION table (0000, 2000-3999, 6 pass the TRC.	ınd 4000-5999) must	be valid, NOTE: I	Functions not included in the	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - Genera direct-charged to an Undistributed, Nonagen 8600-8699).	I administration costs ncy, or County Service	s (functions 7200- es to Districts goa	-7999, except 7210) must be al (Goal 0000, 7100-7199, or	<u>Passed</u>
CHK-RES6500XOBJ8091 - (Fatal) - There is (LCFF Transfers-Current Year) or 8099 (LCFF/	no activity in Resour Revenue Limit Trans	rce 6500 (Special fers-Prior Years).	Education) with Object 8091	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - 7 8000 through 9999, except for 9791, 9793, ar provided explaining why the exception(s) shou	nd 9795) are invalid. I	Data should be co	JRCE and OBJECT (objects prected or narrative must be	Exception
ACCOUNT	RESOURCE	OBJECT	VALUE	
FD - RS - PY - GO - FN - OB 01-3210-0-0000-0000-8980	3210	8980		
Explanation: Contribution from unrestricted to respenditures.	resource that carried o	over from year to y	\$142,723.63 ear with excessive	
01-7425-0-0000-0000-8980 Explanation: Contribution from unrestricted to r	7425 resource that carried o	8980 over from vear to v	\$879,951,27	1 th 1 th
expenditures.		, , , , , , , , , , , , , , , , , , , ,	out with oxogodyyo	
01-7690-0-0000-0000-8980 Explanation: Contribution from unrestricted to rexpenditures.	7690 resource that carried o	8980 over from year to y	\$514,212.00 ear with excessive	
CHK-RESOURCExOBJECTB - (Informations (objects 9791, 9793, and 9795) are invalid:	al) - The following	combinations for	RESOURCE and OBJECT	Exception
(objects 9791, 9793, and 9795) are invalid: ACCOUNT	al) - The following	combinations for	RESOURCE and OBJECT VALUE	Exception
(objects 9791, 9793, and 9795) are invalid: ACCOUNT FD - RS - PY - GO - FN - OB 01-7690-0-0000-0000-9791	RESOURCE	OBJECT 9791		Exception
(objects 9791, 9793, and 9795) are invalid: ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT 9791	VALUE	Exception
(objects 9791, 9793, and 9795) are invalid: ACCOUNT FD - RS - PY - GO - FN - OB 01-7690-0-0000-0000-9791	RESOURCE 7690 carryover from prior ye	OBJECT 9791 ears.	(\$514,212.00)	Exception Passed
(objects 9791, 9793, and 9795) are invalid: ACCOUNT FD - RS - PY - GO - FN - OB 01-7690-0-0000-0000-9791 Explanation: Cleared STRS on behalf negative CHK-RS-LOCAL-DEFINED - (Fatal) - All locali	RESOURCE 7690 carryover from prior yelly defined resource congruence from fund balance (pr	OBJECT 9791 ears. odes must roll up	VALUE (\$514,212.00) to a CDE defined resource	
(objects 9791, 9793, and 9795) are invalid: ACCOUNT FD - RS - PY - GO - FN - OB 01-7690-0-0000-0000-9791 Explanation: Cleared STRS on behalf negative CHK-RS-LOCAL-DEFINED - (Fatal) - All locall code. PY-EFB=CY-BFB - (Fatal) - Prior year ending	RESOURCE 7690 carryover from prior yearly defined resource cong fund balance (programmer) grund balance (Objected)	OBJECT 9791 ears. odes must roll upeloaded from last 9791).	VALUE (\$514,212.00) to a CDE defined resource st year's unaudited actuals	Passed
(objects 9791, 9793, and 9795) are invalid: ACCOUNT FD - RS - PY - GO - FN - OB 01-7690-0-0000-0000-9791 Explanation: Cleared STRS on behalf negative CHK-RS-LOCAL-DEFINED - (Fatal) - All locall code. PY-EFB=CY-BFB - (Fatal) - Prior year endir submission) must equal current year beginning PY-EFB=CY-BFB-RES - (Fatal) - Prior year	RESOURCE 7690 carryover from prior yearly defined resource cong fund balance (programmer) ending balance (programmer) g balance (Object 979) ion revenue and expose coded to a Special	OBJECT 9791 ears. odes must roll upeloaded from last 9791). eloaded from last 1), by fund and reenditure transactions 50	VALUE (\$514,212.00) to a CDE defined resource st year's unaudited actuals source. ons (resources 3300-3405,	Passed Passed
(objects 9791, 9793, and 9795) are invalid: ACCOUNT FD - RS - PY - GO - FN - OB 01-7690-0-0000-0000-9791 Explanation: Cleared STRS on behalf negative CHK-RS-LOCAL-DEFINED - (Fatal) - All locall code. PY-EFB=CY-BFB - (Fatal) - Prior year ending submission) must equal current year beginning PY-EFB=CY-BFB-RES - (Fatal) - Prior year submission) must equal current year beginning SPECIAL-ED-GOAL - (Fatal) - Special Education and 6500-6540, objects 1000-8999) must be Nonagency-Educational. This technical review	RESOURCE 7690 carryover from prior yearly defined resource cong fund balance (programmer) ending balance (programmer) g balance (Object 979) ion revenue and expose coded to a Special	OBJECT 9791 ears. odes must roll upeloaded from last 9791). eloaded from last 1), by fund and reenditure transactions 50	VALUE (\$514,212.00) to a CDE defined resource st year's unaudited actuals source. ons (resources 3300-3405,	Passed Passed Passed
(objects 9791, 9793, and 9795) are invalid: ACCOUNT FD - RS - PY - GO - FN - OB 01-7690-0-0000-0000-9791 Explanation: Cleared STRS on behalf negative CHK-RS-LOCAL-DEFINED - (Fatal) - All locall code. PY-EFB=CY-BFB - (Fatal) - Prior year endir submission) must equal current year beginning PY-EFB=CY-BFB-RES - (Fatal) - Prior year submission) must equal current year beginning SPECIAL-ED-GOAL - (Fatal) - Special Educate and 6500-6540, objects 1000-8999) must be Nonagency-Educational. This technical review 3312, 3318, and 3332.	RESOURCE 7690 carryover from prior years ly defined resource cong fund balance (programme fund balance (programme fund balance (programme fund balance (Object 979) ion revenue and expose coded to a Special coded to a Special codeck excludes Early ble (Object 9200), Duble (Obje	OBJECT 9791 ears. odes must roll up eloaded from last 9791). eloaded from last 11), by fund and re enditure transaction 50 y Intervening Service	value (\$514,212.00) to a CDE defined resource st year's unaudited actuals source. ons (resources 3300-3405, 000 goal or to Goal 7110, ices resources 3307, 3309,	Passed Passed Passed

SACS Web System - SACS V7 15-63552-0000000 - Lakeside Union Elementary - Unaudited Actuals - Unaudited Actuals 2022-23 10/25/2023 9:52:55 AM	·
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	Passed
CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]).	<u>Passed</u>
CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	Passed
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	Passed
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	Passed
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	Passed
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>

NET-INV-C	AP-ASSETS - (Warning) - If	capital asset amounts are imported/keyed, objects	9400-9489 (Capital	Dansad
Assets) in f within the sa	unds 61-95, then an amoun	t should be recorded for Object 9796 (Net Investme	nt in Capital Assets)	<u>Passed</u>
OBJ-POSIT	IVE - (Warning) - The followin	g objects have a negative balance by resource, by fu	nd:	Exception
FUND	RESOURCE	OBJECT VALUE		EXCEPTION
01	3210	8290	(\$142,723.63)	
Explanation balance fror	: AR was setup in prior years n prior year expenditures.	overstating revenue. Contribution was made to clear	the negative	
01	7425	8590	(\$870,732.52)	
Explanation: balance from	: AR was setup in prior years n prior year expenditures.	overstating revenue. Contribution was made to clear	the negative	
should equa	J-REV=EXP - (Warning) - Pa al transfers of pass-through 327), by fund and resource.	ss-through revenues from all sources (objects 828 revenues to other agencies (objects 7211 through	37, 8587, and 8697) 7213, plus 7299 for	<u>Passed</u>
REV-POSITI 8979) are ne	VE - (Warning) - In the followegative, by fund:	ving resources, total revenues exclusive of contribu	tions (objects 8000-	Exception
FUND	RESOURCE	VALUE		
01	3210		(\$142,723.63)	
Explanation:	AR was setup in prior years o	overstating revenue. Contribution was made to clear	the negative	
	n prior year expenditures.		-	
01	7425		(\$870,732.52)	
Explanation: balance from	AR was setup in prior years on the prior year expenditures.	overstating revenue. Contribution was made to clear t	he negative	
RS-NET-POS zero, by reso	SITION-ZERO - (Fatal) - Res urce, in funds 61 through 95.	tricted Net Position (Object 9797), in unrestricted i	resources, must be	<u>Passed</u>
SE-PASS-TH	IRU-REVENUE - (Warning) - Il fund for the Administrative U	Transfers of special education pass-through revenu Init of a Special Education Local Plan Area.	ues are not reported	Passed
UNASSIGNE negative, by r	D-NEGATIVE - (Fatal) - Ui esource, in all funds except th	nassigned/Unapprorpriated balance (Object 9790) ne general fund and funds 61 through 95.) must be zero or	<u>Passed</u>
UNR-NET-PO or negative, b	OSITION-NEG - (F atal) - Unre y resource, in funds 61 throu	stricted Net Position (Object 9790), in restricted reso gh 95.	urces, must be zero	<u>Passed</u>
SUPPLEM	ENTAL CHECKS			
ASSET-ACCI governmenta	UM-DEPR-NEG - (Fatal) - I and business-type activities	In Form ASSET, accumulated depreciation an must be zero or negative.	d amortization for	<u>Passed</u>
Construction,	RT - (Fatal) - If capital asset or objects 6XXX, Capital Out mental data (Form ASSET) m	amounts are imported/keyed (Function 8500, Facili lay; or objects 9400-9489, Capital Assets, in funds ust be provided.	ties Acquisition and 61-67), then capital	<u>Passed</u>
ASSET-PY-BA	AL - (Fatal) - If capital asset (Capital Assets (Form ASSET)	ending balances were included in the prior year una must be provided.	audited actuals, the	<u>Passed</u>

SACS Web System - SACS V7 15-63552-0000000 - Lakeside Union Elementary - Unaudited Actuals - Unaudited Actuals 2022-23

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SACS Web System - SACS V7 15-63552-0000000 - Lakeside Union Elementary - Unaudited Actuals - Unaudited Actuals 2022-23 10/25/2023 9:52:55 AM	
CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374.	Passed
DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.	<u>Passed</u>
DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.	<u>Passed</u>
DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive.	Passed
DEBT-PY-BAL - (Fatal) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.	<u>Passed</u>
ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A.	<u>Passed</u>
ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.	Passed
IC-ADMIN-NOT-ZERO - (Fatal) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.	Passed
IC-ADMIN-PLANT-SVCS - (Warning) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.	<u>Passed</u>
IC-BD-SUPT-NOT-ZERO - (Warning) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.	<u>Passed</u>
IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	<u>Passed</u>
IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A-Rate Used) exceeds the LEA's approved indirect cost rate. Please review your records and make any necessary corrections.	Exception
Explanation: SACS error. Indirect cost aligns with CDE approved rate.	
IC-PCT - (Warning) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<u>Passed</u>
IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<u>Passed</u>
LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<u>Passed</u>
LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<u>Passed</u>
LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<u>Passed</u>

SACS Web System - SACS V7 15-63552-0000000 - Lakeside Union Elementary - Unaudited Actuals - Unaudited Actuals 2022-23 10/25/2023 9:52:55 AM	
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	Passed
PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<u>Passed</u>
PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	Passed
EXPORT VALIDATION CHECKS	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	Passed
CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	Passed
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	Passed
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01l) must be opened and saved.	<u>Passed</u>
GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<u>Passed</u>
ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided.	<u>Passed</u>
UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:	
Form	Description	2022-23 Unaudited Actuals	2023-24 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund	The state of the s	
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemploy ment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	· G	G
30	State School Building Lease- Purchase Fund		marken open de de la companya de la
35	County School Facilities Fund	G	G .
40	Special Reserve Fund for Capital Outlay Projects		
	Capital Project Fund for Blended Component Units		

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Lakeside Union Elementary Kern County

Unaudited Actuals TABLE OF CONTENTS

15 63552 0000000 Form TC D8A7GUYA85(2022-23)

PCR	Program Cost Report	GS
SEA	Special Education Revenue Allocations	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	
SIAA	Summary of Interfund Activities - Actuals	G

			Expenditures by Object				D8A7G	UYA 85(202:
•			2022-23 Unaudited Actual	s	2023-24 Budget			
Description	Object Resource Codes Codes	Unrestricted (A)	Restricted (8)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund	% Diff Column
A. REVENUES			T	(0)	(0)	(8)	(F)	C&F
1) LCFF Sources	8010-8099	17,023,411,73	0.00	17,023,411,73	18,634,224,00	0,00	10 701 001 00	_
2) Federal Revenue	8100-8299	0.00		3,092,438.16	0.00	693,221.00	18,634,224,00	9.
3) Other State Revenue	8300-8599	491,798.67	3,416,965.64	3,908,764.31	297,718.00	-	693,221.00	-77.
4) Other Local Revenue	8600-8799	96,891,75		1,338,629,75	89,000.00	1,602,933.00	1,900,651,00	-51.
5) TOTAL, REVENUES		17,612,102.15	·	25,363,243.95		1,233,472.00	1,322,472,00	-1.
B. EXPENDITURES		177012,102.10	7,701,141,00	25,363,243,96	19,020,942.00	3,529,626,00	22,550,568,00	-11
1) Certificated Salaries	1000-1999	4,319,834,85	2,770,271,58	7 000 400 40				
2) Classified Salaries	2000-2999	1,676,153.15	-	7,090,106,43	5,930,206,00	1,636,148.00	7,566,354.00	6
3) Employ ee Benefits	3000-3999	3,141,833,83	642,067.62 1,598,597,73	2,318,220.77	1,836,094.00	727,321.00	2,563,415.00	10
4) Books and Supplies	4000-4999	236, 190, 42		4,740,431,56	3,632,288.00	1,127,821,26	4,760,109.26	
5) Services and Other Operating Expenditures	5000-5999	98,607.51	1,104,915,92	1,341,106,34	343,550,00	350,890,00	694,440.00	-48
6) Capital Outlay	6000-6999	Translation in the same name of the State of	2,191,226.13	2,289,833.64	963,419.00	193,131.00	1,156,550.00	-49
7) Other Outgo (excluding Transfers of Indirect	7100-7299	38,506,26	28,987,83	67,494.09	475,854.00	0.00	475,854.00	605
Costs)	7400-7499	220,499.00	3,973,469.46	4,193,968.46	0.00	4,500,000.00	4,500,000.00	-
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(43,770,11)	43,770.11	0,00	0,00	0,00	0,00	7
9) TOTAL, EXPENDITURES		9,687,854,91	12,353,306,38	22,041,161,29	13,181,411.00	8,535,311,26	21,716,722,26	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING						0,000,011,20	21,710,722,26	-1.
SOURCES AND USES (A5 - B9)		7,924,247.24	(4,602,164,58)	3,322,082.66	5,839,531.00	(5,005,685,26)	833,845,74	-74.
O. 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
b) Transfers Out 2) Other Sources/Uses	7600-7629	0,00	0,00	0,00	0.00	0.00	0,00	0
•								
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0
b) Uses	7630-7699	0,00	0.00	0.00	0,00	0.00	0,00	0.
3) Contributions	8980-8999	(5,987,346,51)	5,987,346,51	0,00	(5,556,716,00)	5,556,716.00	0.00	0.
4) TOTAL, OTHER FINANCING SOURCES/USES		(5,987,346,51)	5,987,346.51	0.00	(5,556,716.00)	5,556,716,00	·0.00	0.
i. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,936,900,73	1,385,181,93	3,322,082,66	282,815.00	551,030,74	833,845,74	-74.
, FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	601,864.73	662,743,15	1,264,607,88	2,538,765,46	2,047,925,08	4,586,690,54	262,
b) Audit Adjustments	9793	0.00	0.00	0,00	0.00	0.00	0.00	0.
c) As of July 1 - Audited (F1a + F1b)		601,864.73	662,743,15	1,264,607.88	2,538,765.46	2,047,925,08	4,586,690.54	262.
d) Other Restatements	9795	0,00	0,00	0,00	0.00	0.00	0,00	0,
e) Adjusted Beginning Balance (F1c + F1d)		601,864,73	662,743,15	1,264,607,88	2,538,765.46	2,047,925.08	4,586,690,54	262.
2) Ending Balance, June 30 (E + F1e)		2,538,765,46	2,047,925,08	4,586,690,54	2,821,580,46	2,598,955,82	5,420,536,28	18.
Components of Ending Fund Balance				emin of the relative or is the first of the state of the		NVX1773377.23	1,120,000,20	10.
a) Nonspendable								
Revolving Cash	9711	1,000,00	0.00	1,000,00	0.00	0.00	- 0,00	-100,
Stores	9712	0.00	0,00	0.00	0.00	0,00	0.00	0.
Prepaid Items	9713	0,00	0.00	0,00	0.00	0,00	0.00	0.
All Others	9719	0,00	0,00	0.00	0.00	0.00	0,00	
b) Restricted	ļ•					0.00	0,00 [0,1
	9740	0.00	2,047,925,08	2.047.925.08	0.00	2 508 055 92	0.500.055.00	
c) Committed	9740	0.00	2,047,925.08	2,047,925,08	0.00	2,598,955,82	2,598,955,82	
c) Committed Stabilization Arrangements	9740 9750	0.00	2,047,925.08	2,047,925,08				26,:
	<u> -</u>		0.60	0.00	0.00	0.00	0.00	26.
Stabilization Arrangements .	9750	0,00						26.
Stabilization Arrangements Other Commitments	9750	0,00	0.00	0.00	0.00	0.00	0.00	0.
Stabilization Arrangements Other Commitments d) Assigned	9750 9760	0.00	0.60	0.00	0.00	0.00	0.00	0.
Stabilization Arrangements Other Commitments d) Assigned Other Assignments	9750 9760	0.00	0.00	0.00 0.00 224,025.05	0.00 0.00 204,639,05	0.00	0.00	26. 0. 0.
Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated	9750 9760 9780	0.00 0.00 224,025.05 661,235.00	0.00 0.00 0,00	0.00 0.00 224,025,05 661,235,00	0.00 0.00 204,839.05 661,235.00	0.00 0.00 , 0.00	0.00 0.00 204,839,05 661,235.00	26. 0. 0. - 0.
Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount	9750 9760 9780	0.00 0.00 224,025.05	0.00	0.00 0.00 224,025.05	0.00 0.00 204,639,05	0.00	0.00	26. 0. 0. - 0.
Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount ASSETS	9750 9760 9780	0.00 0.00 224,025.05 661,235.00	0.00 0.00 0,00	0.00 0.00 224,025,05 661,235,00	0.00 0.00 204,839.05 661,235.00	0.00 0.00 , 0.00	0.00 0.00 204,839,05 661,235.00	26. 0. 0.
Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount ASSETS	9750 9760 9780 9789 9790	0.00 0.00 224,025.05 661,235.00 1,652,505.41	0.00 0.00 0,00 0.00	0.00 0.00 224,025.05 661,235.00 1,652,505.41	0.00 0.00 204,839.05 661,235.00	0.00 0.00 , 0.00	0.00 0.00 204,839,05 661,235.00	26. 0. 0.
Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount ASSETS d) Cash	9750 9760 9780 9789 9790	0.00 0.00 224,025.05 661,235.00	0.00 0.00 0,00	0.00 0.00 224,025,05 661,235,00	0.00 0.00 204,839.05 661,235.00	0.00 0.00 , 0.00	0.00 0.00 204,839,05 661,235.00	26. 0. 0.
Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount ASSETS 1) Cash a) in County Treasury	9750 9760 9780 9789 9790	0.00 0.00 224,025.05 661,235.00 1,652,505.41	0.00 0.00 0,00 0.00	0.00 0.00 224,025.05 661,235.00 1,652,505.41	0.00 0.00 204,839.05 661,235.00	0.00 0.00 , 0.00	0.00 0.00 204,839,05 661,235.00	26. 0. 0.
Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in	9750 9760 9780 9789 9790	0.00 0.00 224,025.05 661,235.00 1,652,505.41	0.00 0.00 0.00 0.00 0.00 (73,132,31)	0.00 0.00 224,025,05 661,235,00 1,652,505,41 6,037,136,70	0.00 0.00 204,839.05 661,235.00	0.00 0.00 , 0.00	0.00 0.00 204,839,05 661,235.00	26. 0. 0.
Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury	9750 9760 9780 9789 9790 9110	0.00 0.00 224,025.05 661,235.00 1,652,505.41 6,110,269.01 0.00	0.00 0.00 0.00 0.00 0.00 (73,132,31)	0.00 0.00 224,025,05 661,235,00 1,652,505,41 6,037,136,70 0.00	0.00 0.00 204,839.05 661,235.00	0.00 0.00 , 0.00	0.00 0.00 204,839,05 661,235.00	26. 0. 0. -8,
Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks	9750 9760 9780 9789 9790 9110 9111	0.00 0.00 224,025.05 661,235.00 1,652,505.41 6,110,269.01 0.00	0.00 0.00 0.00 0.00 0.00 (73,132.31) 0.00 0.00	0.00 0.00 224,025,05 661,235,00 1,652,505,41 6,037,136,70 0.00 0.00 1,000,00	0.00 0.00 204,839.05 661,235.00	0.00 0.00 , 0.00	0.00 0.00 204,839,05 661,235.00	26. 0. 0.
Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks e) in Revolving Cash Account	9750 9760 9780 9789 9790 9110 9111 9120 9130	0.00 0.00 224,025.05 661,235.00 1,652,505.41 6,110,269.01 0.00 0.00 1,000.00	(73,132,31) 0,00 (73,132,31) 0,00 0,00 0,00	0.00 0.00 224,025,05 661,235,00 1,652,505,41 6,037,136,70 0.00 0.00 1,000,00	0.00 0.00 204,839.05 661,235.00	0.00 0.00 , 0.00	0.00 0.00 204,839,05 661,235.00	26. 0. 0. - 0.
Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks e) in Revolving Cash Account d) with Fiscal Agent/Trustee	9750 9760 9780 9789 9790 9110 9111 9120 9130 9135	0.00 0.00 224,025.05 661,235.00 1,652,505.41 6,110,269.01 0.00 0.00 1,000.00 0.00	(73,132,31) 0,00 (73,132,31) 0,00 0,00 0,00 0,00	0.00 0.00 224,025,05 661,235,00 1,652,505,41 6,037,136,70 0.00 0.00 1,000,00 0.00	0.00 0.00 204,839.05 661,235.00	0.00 0.00 , 0.00	0.00 0.00 204,839,05 661,235.00	26. 0. 0. - 0.
Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit	9750 9760 9780 9789 9790 9110 9111 9120 9130 9135 9140 9150	0.00 0.00 224,025.05 661,235.00 1,652,505.41 6,110,269.01 0.00 0.00 1,000.00 0.00 0.00	(73,132,31) 0,00 (73,132,31) 0,00 0,00 0,00 0,00 0,00 0,00 0,00	0.00 0.00 224,025,05 661,235,00 1,652,505,41 6,037,136,70 0.00 0.00 1,000,00 0.00 0.00	0.00 0.00 204,839.05 661,235.00	0.00 0.00 , 0.00	0.00 0.00 204,839,05 661,235.00	26.4 0.4 0.0 -8.6 0.0
Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit 2) Investments	9750 9760 9780 9789 9789 9790 9110 9111 9120 9130 9135 9140 9150 9200	0.00 0.00 224,025.05 661,235.00 1,652,505.41 6,110,269.01 0.00 0.00 1,000.00 0.00 0.00 0.00 0.	(73,132,31) (73,132,31) (0,00 (70,00 (0,	0.00 0.00 224,025,05 661,235,00 1,652,505,41 6,037,136,70 0.00 1,000,00 0.00 0.00 0.00 0.00 2,261,696,10	0.00 0.00 204,839.05 661,235.00	0.00 0.00 , 0.00	0.00 0.00 204,839,05 661,235.00	26. 0. 0. - 0.
Stabilization Arrangements Other Commitments d) Assigned Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit 2) investments	9750 9760 9780 9789 9790 9110 9111 9120 9130 9135 9140 9150	0.00 0.00 224,025.05 661,235.00 1,652,505.41 6,110,269.01 0.00 0.00 1,000.00 0.00 0.00	(73,132,31) 0,00 (73,132,31) 0,00 0,00 0,00 0,00 0,00 0,00 0,00	0.00 0.00 224,025,05 661,235,00 1,652,505,41 6,037,136,70 0.00 0.00 1,000,00 0.00 0.00	0.00 0.00 204,839.05 661,235.00	0.00 0.00 , 0.00	0.00 0.00 204,839,05 661,235.00	26. 0. 0. - 0.

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			Expanditures by Object			D8A7GUYA8			
			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
7) Prepaid Expenditures		9330	0.00	0.00	0,00				
8) Other Current Assets		9340	0.00	0,00	0.00	1			. '
9) Lease Receivable		9380	0,00	0.00	0.00	1			
10) TOTAL, ASSETS			7,090,508,14	2,598,475,38	9,688,983,52				
H. DEFERRED OUTFLOWS OF RESOURCES						1			
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		2522							
Due to Grantor Governments	*	9500 9590	581,742.68	212,605.78	794,348.46				
3) Due to Other Funds		9610	3,970,000.00	294,077,52	294,077.52				
4) Current Loans		9640	3,970,000.00	0,00	3,970,000.00	-			
5) Unearned Revenue		9650	0.00	43,867,00	0,00	-			
6) TOTAL, LIABILITIES		0000	4,551,742,68	550,550,30	43,867.00				
J. DEFERRED INFLOWS OF RESOURCES			4,001,742,00	550,550,30	5,102,292.98	4			
1) Deferred Inflows of Resources		9690	0.00	0.00	0,00	ļ .			
2) TOTAL, DEFERRED INFLOWS		0000	0,00	0.00	0.00	1			
K. FUND EQUITY			0.00	0.00	0.00	4			
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			2,538,765,46	2,047,925,08	4,586,690,54	<u> </u>			
LCFF SOURCES					1,000,000,04		ROMANIA CONTRACTOR		
Principal Apportionment									
State Ald - Current Year		8011	12,908,980,79	0.00	12,908,980,79	10,710,227,00	0.00	10,710,227.00	-17.09
Education Protection Account State Aid - Current		8012	- Partition of the Control of the Co		AMAZIKA MERIMPANIA MENDENIA ME	NONE OF THE PROPERTY OF THE PR	a dia dan cara	10,110,221.00	-17.05
Year State Aid - Prior Years			1,302,421,00	0.00	1,302,421.00	4,973,032.00	0.00	4,973,032.00	281,89
Fax Relief Subventions		8019	911.20	0.00	911.20	120,498.00	0.00	120,498.00	13,124,19
Homeowners' Exemptions		8021	47 705 70		47 705 70				
Timber Yield Tax		8021	17,705.79	0,00	17,705.79	17,299,00	A ARTHUR MATTER ST	17,299.00	-2,39
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	BESTER STREET,	0.00	0.0%
County & District Taxes		0023	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll Taxes		8041	2,682,133,86	0.00	2,682,133,86	0 700 000 00			
Unsecured Roll Taxes		8042	277,223.51	0,00	277,223.51	2,702,298.00	THE RESERVE AS A STREET AS A STREET	2,702,298.00	0.89
Prior Years' Taxes		8043	7,368.25	0.00	7,368.25	275,448,00	0.00	275,448.00	-0.6%
Supplemental Taxes		8044	75,554.82	0,00	75,554.82	79,197.00 64,917.00	0.00	79,197.00	974.8%
Education Revenue Augmentation Fund (ERAF)		8045	(239,370,76)	0.00	(239,370,76)	(302,192,00)	0.00	64,917,00	-14.1%
Community Redevelopment Funds (SB		0047			(200,070,10)	(302, 192,00)	0.00	(302, 192.00)	26.2%
617/699/1992)		8047	0,00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	1,232,74	0.00	1,232.74	1,500.00	0.00	1,500,00	21.7%
Iscellaneous Funds (EC 41604)									
Royalties and Bonuses Other In-Lieu Taxes		8081	0,00	0.00	0,00	0,00	0.00	. 0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8082	0.00	0.00	0,00	0.00	200 00 MASS 100 MASS	0,00	- 0.0%
ubtotal, LCFF Sources		8089	0,00	0.00	0.00	0,00	0.00	0,00	0.0%
OFF Transfers			17,034,161.20	, 0.60	17,034,161,20	18,642,224.00	0.00	18,642,224.00	9.4%
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00				Page No.		
All Other LCFF Transfers - Current Year	All Other	8091	0,00		.0,00	0.00		0.00	0.0%
Transfers to Charter Schools In Lieu of Property			0,00	0.00	0,00	0.00	0.00	0.00	0.0%
Taxes	-	8096	(10,749,47)	0.60	(10,749.47)	(8,000,00)	0.00	(8,000,00)	-25.6%
Property Taxes Transfers		8097	0.00	0,00	0,00	0,00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0,00	0.00	0,00	0.00	0.00	0.0%
DTAL, LCFF SOURCES			17,023,411.73	0.00	17,023,411.73	18,634,224.00	0.00	18,634,224.00	9.5%
EDERAL REVENUE									
aintenance and Operations		8110	0,00	0.00	0.00	0,00	0,00.	0,00	0.0%
pecial Education Entitlement		8181	0.00	3,06,290,00	306,290.00	0,00	305,183.00	305,183,00	-0.4%
pecial Education Discretionary Grants		8182	0.00	89,317.00	89,317,00	u+vi€ o.do	14,853,00	14,853.00	-83.4%
nild Nutrition Programs		8220	0,00	0.00	0,00	0.00	. 0.00	0,00	0.0%
onated Food Commodities	•	8221	0,00	0,00	- 0,00	0.00	0.00	0,00	0.0%
rest Reserve Funds		8260	0.00	0,00	0.00	0,00	/14/5-0.do	0,00	0.0%
ood Control Funds		8270	0.00	0,00	0,00	0.00	0.00	0,00	0.0%
ldlife Reserve Funds		8280	0.00	0.00	0.00	. 0.00	(V 1982) (0.60	0.00	0.0%
iMA		8281	0.00	0,00	0.00	0.00	0,00	0.00	.0.0%
eragency 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%
le I, Part A, Basic	3010	8290		183,947.27	183,947.27		267,685,00	267,685.00	45.5%
le I, Part D, Local Delinquent Programs	3025	8290	AND AND A STATE OF THE AND	0.00	0.00		0,00	0.00	-0.0%
e II, Part A, Supporting Effective Instruction	4035	8290		51,788.10	51,788.10	。 1970年新	52,586,00	52,586.00	1,5%
le [II, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0,00		1, - 74

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									UYA85(2022-2
(A.)			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
Title III, Part A, English Learner Program	4203	8290		37,879,12	37,879.12	98887876	32,974.00	32,974.00	-12,9%
Public Charter Schools Grant Program (PCSGP)	· 4610	8290		0,00	0.00	7.5	0,00	0.00	0.09
Other NCL8 / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126,	8290	Committed and the committee of the commi	оніот тута в реше в почен совінть на посіні несегою і т	NHIIRIOZALIA kair vere e britistico distaltico kium			U, UU	0.09
Career and Technical Education	4127, 4128, 5630	0000		44,152.75	44, 152.75		19,940.00	19,940.00	-54,8%
All Other Federal Revenue	3500-3599	8290	bedrayer about the bedray through the state about the same	0.00	0,00		0,00	0,00	0,0%
TOTAL, FEDERAL REVENUE	All Other	8290	0.00	2,379,063.92	2,379,063.92	0.00	0.00	0.00	-100.0%
OTHER STATE REVENUE			0,00	3,092,438,16	3,092,438,16	0.00	693,221.00	693,221.00	-77.69
Other State Apportionments									
ROC/P Entitlement							5 15		
Prior Years	6360	8319		2.00		2453 491			
Special Education Master Plan	0000	0318		0.00	0.00	2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	0,00	0,00	0,0%
Current Year	6500	8311	Karatan I	0.00			5		
Prior Years	6500	8319	-	0.00	0,00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	200	46,408,00	46,408.00		46,408.00	46,408.00	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	7-III OCTION	8520	0.00	0,00	0,00	0.00	0.00	0,00	0.0%
Mandated Costs Reimbursements		8550	0.00	0,00	0,00	0.00	0.00	- 0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	46,386,00	0.00	46,386.00	54,168.00	0.00	54,168,00	16,8%
Tax Relief Subventions		8560	301,709,67	153,679,20	455, 388, 87	243,550,00	95,987.00	339,537.00	-25,4%
Restricted Levies - Other								Ϊ,	
Homeowners' Exemptions		8575	0.00	0.00	2.00	1. 7. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	1		
Other Subventions/in-Lieu Taxes		8576	0,00	0,00	0.00	0.00	0.00	0,00	0,0%
Pass-Through Revenues from			0,00	0.00	0.00	0.00	0.00	0,00	0.0%
State Sources		8587	0,00	0.00	0.00				
After School Education and Safety (ASES)	6010	8590	0,00	0.00	0,00	0.00	0,00	0,00	0.0%
Charter School Facility Grant	6030	8590			0,00	<u></u>	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	ar ar ar sagar	0,00	0.00	0,0%
Career Technical Education Incentive Grant	•	0000		0,00	0.00	1.47.34	0,00	0,00	0.0%
Program	6387	8590		0.00	0,00		0,00	0.00	0.00
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00		0.0%
Specialized Secondary	7370	8590		0.00	0.00	14.7	0.00	0.00	0.0%
Alf Other State Revenue	All Other	8590	143,703,00	3,216,878.44	3,360,581,44	0,00	1,460,538,00	0.00	0.0%
OTAL, OTHER STATE REVENUE			491,798.67	3,416,965.64	3,908,764.31	297,718.00	1,602,933.00	1,460,538,00	-56,5%
THER LOCAL REVENUE						W. C. LY SERVE	1,002,300,00	1,800,651,00	-51.4%
her Local Revenue					ı	电影型的数据图像	1		
County and District Taxes					1	12 生活化性的性磷酸尿	1		
Other Restricted Levies									
Other Restricted Levies Secured Roll		8615	0.00	. 0.00	0.00	0,00	0.00	0.00	
		8615 8616	0.00 0.00	· 0.00	0,00	0,00		0,00	0.0%
Secured Roll		}				4.7	0.00	0,00	0,0%
Secured Roll Unsecured Roll		8616	0.00	0,00	0.00	0.00		0,00 0.00	0.0%
Secured Roll Unsecured Roll Prior Years' Taxes		8616 8617	0.60	0.00	0,00	0.00	0.00	0,00	0.0%
Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes		8616 8617	0.60	0.00	0,00	0.00	0.00	0,00 0.00 0,00	0,0% 0,0% 0,0%
Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other		8616 8617 8618	0.00	0.00	0.00	0.00	0.00	0,00	0.0% 0.0% 0.0%
Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject		8616 8617 8618 8621 8622	0,00 0,00 0,00 0,00 0,00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0,00 0,00 0,00 0,00	0.00 0.00 0.00 0.00	0,00 0.00 0,00	0.0% 0.0% 0.0% 0.0%
Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to LCFF Deduction		8617 8618 8621	0.00	0.00 0.00 0.00	0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0,00	0,0% 0,0% 0,0%
Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject		8616 8617 8618 8621 8622	0,00 0,00 0,00 0,00 0,00 0,00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0,00 0,00 0,00 0,00 0,00 0,00	0.0% 0.0% 0.0% 0.0% 0.0%
Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to LCFF Deduction Penallies and Interest from Delinquent Non-LCFF Taxes		8616 8617 8618 8621 8622 8625	0,00 0,00 0,00 0,00 0,00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0,0% 0,0% 0,0% 0,0%
Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Committy Redevelopment Funds Not Subject to LCFF Deduction Penallies and Interest from Delinquent Non-LCFF Taxes		8616 8617 8618 8621 8622 8625	0,00 0,00 0,00 0,00 0,00 0,00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0,00 0,00 0,00 0,00 0,00 0,00 0,00	0.0% 0.0% 0.0% 0.0% 0.0%
Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to LCFF Deduction Penallies and Interest from Delinquent Non-LCFF Taxes		8616 8617 8618 8621 8622 8625	0,00 0,00 0,00 0,00 0,00 0,00 0,00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0,00 0,00 0,00 0,00 0,00 0,00 0,00	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to LCFF Deduction Penaltiles and Interest from Delinquent Non-LCFF Taxes ales Sale of Equipment/Supplies		8616 8617 8618 8621 8622 8625 8629	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to LCFF Deduction Penallies and Interest from Delinquent Non-LCFF Taxes		8616 8617 8618 8621 8622 8825 8629 8631 8632	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to LCFF Deduction Penalties and Interest from Delinquent Non-LCFF Taxes ales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales		8616 8617 8618 8621 8622 8825 8629 8631 8632 8634 8639	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to LCFF Deduction Penalties and Interest from Delinquent Non-LCFF Taxes ales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales sases and Rentals		8616 8617 8618 8621 8622 8625 8629 8631 8632 8634 8639 8650	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to LCFF Deduction Penalties and interest from Delinquent Non-LCFF Taxes sales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales eases and Rentals herest Net Increase (Decrease) in the Fair Value of		8616 8617 8618 8621 8622 8825 8629 8631 8632 8634 8639	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to LCFF Deduction Penalties and Interest from Delinquent Non-LCFF Taxes Sales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales seases and Rentals Interest Net Increase (Decrease) in the Fair Value of Investments		8616 8617 8618 8621 8622 8629 8631 8632 8634 8639 8650 8660	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to LCFF Deduction Penalties and Interest from Delinquent Non-LCFF Taxes Sales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales eases and Rentals nterest Net Increase (Decrease) in the Fair Value of Investments eas and Contracts		8616 8617 8618 8621 8622 8625 8629 8631 8632 8634 8639 8650 8660	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to LCFF Deduction Penallies and Interest from Delinquent Non-LCFF Taxes sales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales eases and Rentals niterest Net Increase (Decrease) in the Fair Value of Investments eas and Contracts Adult Education Fees		8616 8617 8618 8621 8622 8629 8631 8632 8634 8639 8660 8660	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to LCFF Deduction Penalties and Interest from Delinquent Non-LCFF Taxes Sales Sale of Equipment/Supplies Sale of Publications Food Service Sales All Other Sales eases and Rentals niterest Net Increase (Decrease) in the Fair Value of Investments ees and Contracts Adult Education Fees Non-Resident Students		8616 8617 8618 8621 8622 8629 8631 8632 8634 8639 8660 8660 8662	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to LOFF Deduction Penallies and Interest from Delinquent Non-LOFF Taxes Sales Sale of Equipment/Supplies Sale of Equipment/Supplies Sale of Equipment/Supplies All Other Sales Leases and Rentals Interest Net Increase (Decrease) in the Fair Value of investments Fees and Contracts Adult Education Fees Non-Resident Students Transportation Fees From Individuals		8616 8617 8618 8621 8622 8622 8629 8631 8632 8634 8639 8650 8660 8662	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to LCFF Deduction Penallies and Interest from Delinquent Non-LCFF Taxes Sales Sale of Equipment/Supplies Sale of Equipment/Supplies Sale of Equipment/Supplies All Other Sales All Other Sales Leases and Rentals Interest Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts Adult Education Fees Non-Resident Students Transportation Fees From Individuals Interagency Services		8616 8617 8618 8621 8622 8622 8629 8631 8632 8634 8630 8650 8660 8662	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%
Secured Roll Unsecured Roll Prior Years' Taxes Supplemental Taxes Non-Ad Valorem Taxes Parcel Taxes Other Community Redevelopment Funds Not Subject to LOFF Deduction Penallies and Interest from Delinquent Non-LOFF Taxes Sales Sale of Equipment/Supplies Sale of Equipment/Supplies Sale of Equipment/Supplies All Other Sales Leases and Rentals Interest Net Increase (Decrease) in the Fair Value of investments Fees and Contracts Adult Education Fees Non-Resident Students Transportation Fees From Individuals		8616 8617 8618 8621 8622 8622 8629 8631 8632 8634 8639 8650 8660 8662	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,0	0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%

	Expenditures by Object D8A7G							UYA85(2022-2	
			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
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0,00	0,00	0.00	0.00	0,00		-
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		86,99	14,921.27	0.00	14,921.27	45,000.00	0.00	45,000,00	0,0%
Tuitlon		8710	0.00	0.00	0,00	0,00	0.00	45,000,00	201,6%
All Other Transfers In		8781-8783	0.00	0.00	0,00	0,00	0,00	0,00	0.09
Transfers of Apportionments				THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADD	Commission of the state of the	5 50 00 420	.,,,,,	0.00	
Special Education SELPA Transfers				1					
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792	September 1980 mark and an indicated and a september 1981 and a septembe	1,241,738.00	1,241,738,00		1,233,472.00	1,233,472,00	-0.79
From JPAs	6500	8793	- Negaciyata (nama a mana)	0,00	0.00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00	0,00	0,09
ROC/P Transfers From Districts or Charter Schools	6360	0704							
From County Offices	6360	8791 8792		0.00	0.00	1000	0,00	0,00	0.0
From JPAs	6360	8793		0.00	0,00	<u> </u>	0.00	0.00	0.0
Other Transfers of Apportionments	0300	0/30	· · · · · · · · · · · · · · · · · · ·	0.00	0.00		0.00	0,00	0,0
From Districts or Charter Schools	All Other	8791	0.00	0.00	0,00	0,00			
From County Offices	Alf Other	8792	0.00	0.00	0.00	0.00	0,00	0,00	0.09
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0,00	0.09
All Other Transfers In from All Others		8799	0,00	0,00	0,00	0,00	0.00	0.00	0.09
OTAL, OTHER LOCAL REVENUE			96,891.75	1,241,738.00	1,338,629,75	89,000.00	1,233,472,00	0.00	0.09
TOTAL, REVENUES		***************************************	17,612,102.15	7,751,141.80	25,363,243.95	19,020,942.00	3,529,626.00	1,322,472.00	-1.29
CERTIFICATED SALARIES		minerani mara da di mara da mara				, , , , , , , , , , , , , , , , , , , ,	0,020,020.00	22,550,568,00	-11.19
Certificated Teachers' Salaries		1100	3,525,041,48	2,093,834,95	5,618,876,43	5,082,406,00	843,622,00	5,926,028,00	
Certificated Pupil Support Salaries		1200	101,463.29	676,436.63	777,899,92	122,628,00	792,526,00	915, 154, 00	5,59
Certificated Supervisors' and Administrators'		1300	The Control of the Co					010,104,00	17.6%
alaries Other Certificated Salaries			693,330,08	0.00	693,330.08	725, 172.00	0.00	725,172.00	4,6%
OTAL, CERTIFICATED SALARIES		1900	0,00	0.00	0.00	0,00	0.00	0.00	0.09
LASSIFIED SALARIES		Merchalletino Ammerinaurum Ar	4,319,834.85	2,770,271,58	7,090,106,43	5,930,206,00	1,636,148.00	7,566,354,00	6.79
Classified Instructional Salaries		2100	E24 800 00	174 400 04					
lassified Support Salaries		2200	531,806,22 660,631,52	474,103.91	1,005,910.13	631,461.00	496,668.00	1,128,129.00	12.29
lassified Supervisors' and Administrators' Salaries		2300		123,468,66	784,100,18	697,517,00	181,353,00	878,870.00	12.19
lerical, Technical and Office Salaries		2400	94,671,92 309,302,34	0.00	94,671,92	97,498,00	0.00	97,498,00	3.0%
ther Classifled Salaries		2900	79,741,15	44,495.05	353,797.39	334,728.00	49,300.00	384,028.00	8,5%
OTAL, CLASSIFIED SALARIES		2000	1,676,153,15	0.00	79,741,15	74,890.00	0.00	74,890,00	-6.1%
MPLOYEE BENEFITS			1,070,133,13	642,067,62	2,318,220.77	1,836,094.00	727,321.00	2,563,415,00	10.6%
TRS		3101-3102	785,830,11	507,255,53	1,293,085,64	1,147,788,00			
ERS		3201-3202	367,985,00	155,555,50	523,540,50	400,408.00	313,396,00	1,461,184.00	13.0%
ASDI/Medicare/Alternativ e		3301-3302	183,872,89	83,212.60	267,085.49	241,954,00	157,438.00 102,819.26	557,846.00	6.69
ealth and Welfare Benefits		3401-3402	1,502,409.72	798,200.32	2,300,610.04	1,473,632,00	480,400.00	344,773.26 1,954,032.00	29.19
nemployment Insurance		3501-3502	35,193,09	11,094,01	46,287,10	40,491.00	16,192,00	56,683,00	-15,19
orkers' Compensation		3601-3602	70,630.71	43,279.77	113,910.48	117,484.00	57,576,00	175,060,00	22.5%
PE8, Allocated		3701-3702	135,884,16	0.00	135,884.16	150,501.00	0,00		53,7%
PEB, Active Employees		3751-3752	0,00	0,00	0.00	0,00	0,00	150,501.00	10.8%
ther Employ ee Benefits		3901-3902	60,028.15	0.00	60,028.15	60,030,00	0.00		0,0%
DTAL, EMPLOYEE BENEFITS		ŀ	3,141,833,83	1,598,597.73	4,740,431.56	3,632,288.00	1,127,821.26	.60,030,00 4,760,109.26	0.0%
OOKS AND SUPPLIES				on minimum makes successive and an arrange of the state o	manners (manners)		4127,021.20	4,760,109.26	0.4%
proved Textbooks and Core Curricula Materials		4100	236, 190, 42	394,712,49	630,902.91	200,000.00	30,000,00	230,000,00	-63,5%
ooks and Other Reference Materials		4200	0,00	119,037.31	119,037,31	43,550.00	75,000,00	118,550,00	-03.57
aterials and Supplies		4300	0,00	591,166.12	591, 166, 12	100,000.00	245,890.00	345,890.00	-41.5%
ncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0,00	0.00	0.0%
ood		4700	0.00	0.00	0.00	0.00	0,00	0,00	0.0%
TAL, BOOKS AND SUPPLIES		ľ	236, 190.42	1,104,915.92	1,341,106.34	343,550.00	350,890.00	694,440.00	-48.2%
RVICES AND OTHER OPERATING EXPENDITURE	ES							00 11-1-10:00	-10.27
bagreements for Services		5100	0,00	0,00	0.00	0.00	0.00	0,00	0.0%
vel and Conferences		5200	0.00	24,381,67	24,381,67	0,00	450,00	450,00	-98.2%
es and Memberships		5300	0.00	12,518.00	12,518.00	125,300.00	0.00	125,300.00	901.0%
surance	ŧ	5400 - 5450	0.00	164,878,42	164,878,42	315,000,00	0.00	315,000,00	91,0%
Operations and Housekeeping Services		5500	0,00	568,375.83	568,375.83	150,000,00	163,214.00	313,214,00	-44,9%
Rentals, Leases, Repairs, and Noncapitalized		5600							14,07
mprovements		L.	45,130.37	82,248.21	127,378.58	156,500.00	0.00	156,500.00	22.9%
insters of Direct Costs		5710	0.00	0.00	0.00	0,00	0,00	0,00	0.0%
insfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0,00	0.00	0,00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	53,477.14	1,296,347.84	1,349,824,98	186,619.00	20 707 00	242.55	
mmunications		5900	0.00	42,476,16	42,476,16	30,000.00	29,467.00	216,086,00	-84,0%
TAL, SERVICES AND OTHER OPERATING		-		, 0, 10	.2,410, 10	30,000,00	0,00	30,000,00	-29,4%
PENDITURES		1	98,607.51	2, 191, 226. 13	2,289,833,64	963,419.00	193,131.00	1,156,550,00	

				xpenditures by Object				D8A7G	Horm -2022-
			20	022-23 Unaudited Actua	als		2023-24 Budget		
Description .	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund	% Diff Column
CAPITAL OUTLAY	Alder and consistent to differ to the district of the contract of			1	(0)	(0)	(E)	(F)	C&F
Land		6100	0.00	0,00	0.00	0.00	0.00	0.00	
Land Improvements		6170	0,00	0,00	0.00	0.00		0,00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00		0,00	0,0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300						0,00	
Equipment		6400	0,00	0.00	0.00	0.00		0,00	0,0
Equipment Replacement		6500	38,506.26	28,987,83	67,494,09	475,854.00		475,854,00	605.0
Lease Assets		6600	0.00	0.00	0,00	0,00		0,00	0.0
Subscription Assets		6700	0.00	0.00	0.00	0.00		0.00	0.0
TOTAL, CAPITAL OUTLAY			38,506.26	28,987.63	0.00 67,494.09	0.00		0.00	0,0
OTHER OUTGO (excluding Transfers of Indirect C	Costs)	Polineau III III III III III III III III III I	00,000,20	20,907.03	67,494.09	475, 854, 00	0.00	475,854,00	605.0
Tuitlon	•						-		ł
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	,0,0
Tuitlon, Excess Costs, and/or Deficit Payments				The state of the s	- Carlotte	PORT OF THE PROPERTY OF THE PR			10,0
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	220,499.00	3,973,469.46	4,193,968.46	0.00	4,500,000.00	4,500,000.00	7.3
Payments to JPAs		7143	0.00	0.00	0,00	0.00	0.00	0,00	0.0
Transfers of Pass-Through Revenues			Į Į						
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0,00	0,00	0.0
To County Offices To JPAs		7212	0,00	0.00	0,00	0.00	- <u>``</u>	0,00	0.0
Special Education SELPA Transfers of		7213	0,00	0.00	0,00	0,00	0,00	0.00	0.09
Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	
To County Offices	6500	7222		0.00	0,00	The state of	0.00	0.00	0.09
To JPAs	6500	7223		0.00	0,00		0.00	0.00	0.09
ROC/P Transfers of Apportionments				POTENTIAL PROPERTY OF THE PROP	The state of the s	1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		0,00	0,07
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	Control of the Control	0.00	0.00	0.09
To JPAs	6360	7223		0.00	0,00	40.70	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 Other Debt Service - Principal		7438	0,00	0.00	0,00	0.00	. 0,00	0,00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of		7439	0,00	0.00	0,00	0.00	0.00	0.00	0.0%
ndirect Costs)			220,499,00	3,973,469,46	4,193,968,46	0,00	4,500,000.00	4 500 000 00	
OTHER OUTGO - TRANSFERS OF INDIRECT COST	S	Control of the Contro	WINE COMMENTS OF THE PERSON NAMED OF THE PERSO	-	THE STREET STREET STREET STREET		4,000,000,00	4,500,000,00	7.3%
Transfers of Indirect Costs		7310	(43,770,11)	43,770.11	0.00	0,00	0,00	0.00	0,0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF NDIRECT COSTS								0.00	0.07
OTAL, EXPENDITURES		***************************************	(43,770.11)	43,770.11	0,00	0.00	0.00	0,00	0,0%
NTERFUND TRANSFERS			9,687,854.91	12,353,306.38	22,041,161.29	13,181,411.00	8,535,311.26	21,716,722,26	-1.5%
NTERFUND TRANSFERS NTERFUND TRANSFERS IN		1	ļ		f		1		
From: Special Reserve Fund		8912	0.00	0.00	0,00	0.00	2.55		
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	0.0%
a) TOTAL, INTERFUND TRANSFERS IN		ļ	0.00	0.00	0.00	0.00	0,00	0,00	0,0%
NTERFUND TRANSFERS OUT				-	0.00	0.00	0,00	0,00	0.0%
To: Child Development Fund		7611	0,00	0.00	0,00	0,00	0.00	0.00	0.000
To: Special Reserve Fund		7612	0.00	0.00	0,00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School		7613			**************************************	*******************************	V,00	0,00	0,0%
Facilities Fund To: Cafeteria Fund		-	0,00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
o) TOTAL, INTERFUND TRANSFERS OUT		7619	0,00	0.00	0,00	0.00	0.00	0.00	0,0%
THER SOURCES/USES			0.00	0.00	0,00	0,00	0.00	0.00	0.0%
OURCES									
State Apportionments			E. :						
Emergency Apportionments		8931	0.00	0.00	0,00	0.00	0.00		
Proceeds		ļ			3,00	0.00	4.00 July 100 July 10	0,00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0,00	
Other Sources				the same property of the same time on the same of the		5,50	0,00	0,00	0.0%
							1		
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0,00	ll l			n	

	win		7,000					DBA/G	WYA85(2022-
			. 20	022-23 Unaudited Actua	ls		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
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0,00	0.00	0.00	0.00	0.00	0,00	
Proceeds from Leases		8972	0.00	0,00	0,00	0.00	0,00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0,00		0.0%
Proceeds from SBITAs		8974	0,00	0,00	0.00	0,00	0.00	0.00	0,0%
All Other Financing Sources		8979	0.00	0,00	0,00	0.00	0.00	0.00	0.0%
(o) TOTAL, SOURCES			0.00	0,00	0.00	0,00		0.00	0.0%
USES				0.00	0.00	0,00	0.00	0.00	0.0%
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							0,00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	(5,987,346.51)	5,987,346.51	0.00	(5,556,716,00)	5,556,716.00	0.00	
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0,00	0.00	0,00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,987,346,51)	5,987,346.51	0,00	(5,556,716,00)	5,556,716,00		0.0%
TOTAL, OTHER FINANCING SOURCES/USES	The state of the s		***************************************		0.00	(0,000,710,00)	0,000,716,00	0,00	0.0%
(a-b+c-d+e)			(5,987,346.51)	5,987,346.51	0,00	(5,556,716,00)	5,556,716.00	0,00	0.0%

					,,,,			D8A7G	UYA85(2022-2
				2022-23 Unaudited Actu	rals		2023-24 Budget		
Description	Function 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									<u> </u>
1) LCFF-Sources		8010-8099	17,023,411.7				0.00	18,634,224,00	9.5%
2) Federal Revenue		8100-8299	0,0		3,092,438,16	0,00	693,221,00	693,221.00	-77.6%
3) Other State Revenue		8300-8599	491,798.6	7 3,416,965,64	3,908,764.31	297,718,00	1,602,933.00	1,900,651.00	-51.49
4) Other Local Revenue		8600-8799	96,891,75	5 1,241,738.00	1,338,629,75	89,000,00	1,233,472,00	1,322,472.00	-1,29
5) TOTAL, REVENUES			17,612,102,1	5 7,751,141.80	25,363,243.95	19,020,942,00	3,529,626,00	22,550,568,00	-11,1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		6,064,303,79	9 5,198,038.07	11,262,341,86	8,592,515,00	2,225,791,26	10,818,306,26	-3.9%
2) Instruction - Related Services	2000-2999		1,229,929.64	4 179,684.72	1,409,614.36	1,128,628.00	145,190,00	1,273,818.00	-9,6%
3) Pupil Services	3000-3999		632,430,38	1,221,138.50	1,853,568.86	1,221,254,00	979,945,00	2,201,199.00	18.89
4) Ancillary Services	4000-4999		0.00	0.00	0,00	51,300,00	0,00	51,300,00	Nev
5) Community Services	5000-5999		95,244.84	0.00	95,244.84	49,020.00	0.00	49,020.00	-48.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	. 0,00	0.00	0.00	0.0%
7) General Administration	7000-7999		644,901.60	387,101,94	1,032,003,44	1,175,666,00	0,00	1,175,666.00	13,9%
8) Plant Services	8000-8999		800,545.78	1,393,873,69	2,194,419.47	963,028.00		1,647,413.00	-24.9%
9) Other Outgo	9000-9999	Except 7600- 7699	220,499,00	2.070.400.40	1 100 000 11			110111111111111111111111111111111111111	-24.57
10) TOTAL, EXPENDITURES		7000	9,687,854,91	***************************************	4,193,968,46 22,041,161,29	13,181,411.00	4,500,000,00	4,500,000.00	7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER					22,011,101,20	10,101,411.00	8,535,311,26	21,716,722,26	-1,5%
EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,924,247,24	(4,602,164,58)	3,322,082,66	5,839,531.00	(5,005,685,26)	833,845,74	-74,9%
D. OTHER FINANCING SOURCES/USES							,	1,010,01	-74,5%
1) Interfund Transfers									
a) Transfers In		8900-8929	0,00	0.00	0,00	0.00	0.00	0,00	0,0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0,00	0.00	0,0%
2) Other Sources/Uses			The state of the s	The state of the s					0,070
a) Sources		8930-8979	0,00	0.00	0.00	0.00	0.00	. 0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0,00	0,0%
3) Contributions		8980-8999	(5,987,346,51)	5,987,346,51	0,00	(5,556,716.00)	5,556,716,00	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,987,346.51)	5,987,346.51	0.00	(5,556,716,00)	5,656,716.00	0.00	0,0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,936,900,73	1,385,181.93	3,322,082.66	282,815.00	551,030.74	833,845.74	-74.9%
F. FUND BALANCE, RESERVES								300,010.74	-74.570
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	601,864,73	662,743,15	1,264,607,88	2,538,765,46	2,047,925,08	4,586,690,54	262,7%
b) Audit Adjustments		9793	0.00	0,00	0.00	, 0.00	0.00	0.00	0,0%
o) As of July 1 - Audited (F1a + F1b)			601,864,73	662,743,15	1,264,607.88	2,538,765,46	2,047,925.08	4,586,690,54	262.7%
d) Other Restatements		9795	0,00	0,00	0.00	0,00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			601,864.73	662,743.15	1,264,607.88	2,538,765.46	2,047,925.08	4,586,690.54	262.7%
2) Ending Balance, June 30 (E + F1e)			2,538,765.46	2,047,925,08	4,586,690.54	2,821,580,46	2,598,955,82	5,420,536,28	18,2%
Components of Ending Fund Balance			water the second se		alecconstants i i i i i i i i i i i i i i i i i i i			0,120,000,20	10,270
a) Nonspendable									
Revolving Cash	•	9711	1,000,00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Items		9713	0.00	0,00	0,00	0,00	0,00	0.00	0.0%
All Others		9719	0,00	0,00	0.00	0,00	0,00	0.00	0.0%
b) Restricted		9740	0,00	2,047,925.08	2,047,925.08	0.00	2,598,955.82	2,598,955.82	26.9%
c) Committed		1	The second section is a second		ek deletererere kerne entre kommente krisik verel entre entre propositionen en	A STATE OF THE PARTY OF THE PAR	1000001510127827		20.070
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	0,00	0.00	0,00	0.0%
		t t				- market and a second a second and a second	enterval from the SS (All to 1845) (1977)	5,50	0,070
d) Assigned		ļ	elektrisk i rekelike japonist et sestitut kommunistere et in habitat e						
Other Assignments (by Resource/Object)		9780	224,025,05	0.00	224,025,05	204,839,05	0.00	204,839,05	-8.6%
Other Assignments (by Resource/Object) e) Unassigned/Unappropriated		1	224,025,05	0.00	224,025,05	204,839,05	AND STREET	204,839,05	-8,6%
Other Assignments (by Resource/Object)		1	224,025,05 	0.00	224,025,05 661,235.00	204,839,05 661,235,00	0.00	204,839,05 661,235,00	-8,6% 0.0%

Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

15 63552 0000000 Form 01 D8A7GUYA85(2022-23)

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
2600	Expanded Learning Opportunities Program	1,455,569,29	1,455,569.29
4203	ESSA: Title III, English Learner Student Program	0.00	• •
6266	Educator Effectiv eness, FY 2021-22	211,752,71	4,918.74
6300	Lottery: Instructional Materials	,	211,752,71
6537	Special Ed: Learning Recovery Support	129,665.95	129,665.95
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	62,624.00	62,624.00
7311	•	85,357.23	117,257.23
	Classified School Employee Professional Development Block Grant	7,806,00	7,806,00
7510	Low-Performing Students Block Grant	95,149.90	95,149,90
7690	On-Behalf Pension Contributions	0,00	514,212.00
Total, Restricted Balance		2,047,925,08	2 598 955 82

					D8A7GUYA85(2022-
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES				ALCO CONTROL HOLD IN	Section (Party of Man
1) LCFF Sources		8010-8099	0,00	0.00	0.09
2) Federal Revenue		8100-8299	687,446.15	475,436,00	A CONTRACTOR OF THE PROPERTY O
3) Other State Revenue		8300-8599	352,753,27	40,000.00	
4) Other Local Revenue		8600-8799	4,893.38	102,000.00	1
5) TOTAL, REVENUES			1,045,092.80	617,436,00	1
B. EXPENDITURES			1,010,002,00	017,430,00	-40,9
1) Certificated Salaries		1000-1999	0,00		
2) Classified Salarles		2000-2999	40,057,53	0.00	1
3) Employ ee Benefits		3000-2000	1	57,293.00	43.09
4) Books and Supplies			25,084.38	54,043.00	115.49
5) Services and Other Operating Expenditures		4000-4999	747,449.06	501,100.00	-33.0
· · · · · · · · · · · · · · · · · · ·		5000-5999	2.50	5,000.00	199,900.0
6) Capital Outlay		6000-6999	0.00	0,00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			
8) Other Outgo - Transfers of Indirect Costs		7400-7499	0.00	0.00	. 0.09
		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		· · · · · · · · · · · · · · · · · · ·	812,593,47	617,436,00	-24.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			232,499,33	0.00	
D. OTHER FINANCING SOURCES/USES			202,400.33	0.00	-100,09
1) Interfund Transfers			})
a) Transfers In		2020 2000	1		
b) Transfers Out		8900-8929	0.00	0.00	0.09
		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses				A	
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	10.04
4) TOTAL, OTHER FINANCING SOURCES/USES			0,00	0,00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		•	232,499.33	0.00	-100.0%
F. FUND BALANCE, RESERVES					100,07
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,246.38	234,745,71	10 350 00
b) Audit Adjustments		9793	0.00	0.00	10,350.0%
c) As of July 1 - Audited (F1a + F1b)			2,246,38		0.0%
d) Other Restatements		9795	0,00	234,745.71	10,350.0%
e) Adjusted Beginning Balance (F1c + F1d)		0100		0,00	0.0%
2) Ending Balance, June 30 (E + F1e)		i	2,246.38	234,745.71	10,350.0%
Components of Ending Fund Balance			234,745.71	234,745.71	0.0%
a) Nonspendable					
Rev olving 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	0.60	0.0%
b) Restricted		9740	234,745,71	234,745,71	The second secon
c) Committed					0.0%
Stabilization Arrangements		9750	0.00		
Other Commitments		9760	0,00	0.00	0.0%
d) Assigned		9700	0,00	0,00	0,0%
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%
. ASSETS					:
1) Cash					• .
a) in County Treasury		9110	280,811.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,009.80		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135			
e) Collections Awaiting Deposit			0.00		
a) a succession virialistic probabilist		9140	0.00	•	
2) Investments		9150	0.00	F	

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

		20.6			D8A7GUYA85(2022-
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Gov ernment		9290	0,00		
5) Due from Other Funds		9310	20,000.00		
6) Stores		9320	0,00		
7) Prepald Expenditures		9330	0,00		
8) Other Current Assets		9340	0,00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS		0000	302,821.37		
H. DEFERRED OUTFLOWS OF RESOURCES			<u> </u>		
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 Gov ernments		9590	0.00		
3) Due to Other Funds		9610			
4) Current Loans			68,075.66		
5) Unearned Revenue		9640			
6) TOTAL, LIABILITIES		9650	0,00		
·			68,075.66		
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) - (I8 + J2)			234,745.71		
FEDERAL REVENUE					
Child Nutrition Programs		8220	687,446,15	475,436.00	-30.89
Donated Food Commodities		8221	0.00	0.00	0.09
All Other Federal Revenue		8290	0,00	0,00	0,0%
TOTAL, FEDERAL REVENUE			687,446.15	475,436.00	-30.89
OTHER STATE REVENUE					-30.67
Child Nutrition Programs	•	8520	352,753,27	40,000.00	90.70
All Other State Revenue		8590	0,00	0.00	-88,7%
TOTAL, OTHER STATE REVENUE			352,753.27		0.0%
OTHER LOCAL REVENUE			332,733,27	40,000.00	-88,79
Other Local Revenue					
Sales			.		
Sale of Equipment/Supplies		9694	2.00		
Food Service Sales		8631	0,00	0.00	0.0%
Leases and Rentals		8634	0.00	102,000.00	Nev
		8650	0.00	0.00	0.09
Interest		8660	4,893.38	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0,00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue			,		
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,893.38	102,000.00	1,984.4%
OTAL, REVENUES			1,045,092,80	617,436,00	· · · · · · · · · · · · · · · · · · ·
CERTIFICATED SALARIES			1/0 10/002/00	017,430,00	-40.9%
Certificated Supervisors' and Administrators' Salaries		1300	0.00		
Other Certificated Salaries			j	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		1900	. 0,00	0.00	0.0%
			0.00	0,00	0.0%
LASSIFIED SALARIES					
Classified Support Salaries		2200	40,057,53	57,293.00	43.0%
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	_		40,057.53	57,293.00	43.0%
MPLOYEE BENEFITS			····	,	40,070
STRS		3101-3102	0.00	0.00	0.00
PERS		3201-3202	10,162.59	10,370.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,064.42		2,0%
Ufomia Dept of Education			0,004,42	5,383.00	75.7%

Callfornia Dept of Education SACS Financial Reporting Software - SACS V7

File: Fund-B, Version 5

				D8A7GUYA85(2022-23
Description Resource Cod	des Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Health and Welfare Benefits	3401-3402	11,170.20	37,050,00	231.7%
Unemployment Insurance	3501-3502	200.30	40,00	-80.0%
Workers' Compensation	3601-3602	486.87	1,200,00	146,5%
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		25,084.38	54,043.00	115.4%
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0,00	0,00	0.0%
Materials and Supplies	4300	0,00	199,100.00	New
Noncapitalized Equipment	4400	0,00	2,000,00	New
Food	4700	747,449,06	300,000.00	-59.9%
TOTAL, BOOKS AND SUPPLIES		747,449.06	501,100.00	-33.0%
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%
Dues and Memberships	5300	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	2,50	5,000.00	199,900.0%
Communications	5900	0.00	0.00	0,0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		2.50	5,000.00	199,900.0%
CAPITAL OUTLAY				
Buildings and Improvements of Buildings	6200	0,00	0,00	0.0%
Equipment	6400	0,00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
Lease Assets	6600	0.00	0.00	0.0%
Subscription Assets	6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0,00	0.00	0,0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.0%
TOTAL, EXPENDITURES		812,593.47	617,436.00	-24.0%
NTERFUND 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			2,30	0,076
Proceeds from Leases	8972	0.00	0.00	0.0%
Proceeds from SBITAs	8974	0.00	0.00	
All Other Financing Sources	8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0,00	0.00	0.0%
ISES		5,50	0,00	0,0%
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	
		0.00	0.00	0.0%

California Dept of Education

SACS Financial Reporting Software - SACS V7

File: Fund-B, Version 5

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

15 63552 0000000 Form 13 D8A7GUYA85(2022-23)

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				1980 No. 10 10 10 10 10 10 10 10 10 10 10 10 10	and the land the state of the
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%

					D8A7GUYA85(2022-2
Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					A CONTRACTOR
1) LCFF Sources		8010-8099	0.00	0,00	0.0%
2) Federal Revenue		8100-8299	687,446.15	475,436.00	-30.89
3) Other State Revenue		8300-8599	352,753,27	40,000.00	-88.79
4) Other Local Revenue		8600-8799	4,893,38	102,000.00	1,984.49
5) TOTAL, REVENUES			1,045,092.80	617,436.00	
B. EXPENDITURES (Objects 1000-7999)		· · · · · · · · · · · · · · · · · · ·	ASSESSED A CLERCOST	The state of the sales	-40.99
1) Instruction	1000-1999		0.00	0.00	
2) Instruction - Related Services	2000-2999		0,00	0.00	0.0
3) Pupil Services	3000-3999		812,593.47	617,436.00	0.0
4) Ancillary Services	4000-4999		0.00	0.00	-24.0
5) Community Services	5000-5999		0.00		[2003年476] A. D. D. H. L.
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999			0,00	0.09
8) Plant Services	8000-8999		0,00	0,00	0.09
	8000-8999	F 7000	0,00	0.00	0,0%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.00
10) TOTAL, EXPENDITURES			812,593,47	617,436.00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			232,499.33	0.00	-24.09
D. OTHER FINANCING SOURCES/USES			,	0.00	-100.09
1) Interfund Transfers					
a) Transfers In		8900-8929	0,00	0.00	
b) Transfers Out		7600-7629	0.00		0.09
2) Other Sources/Uses			0.00	0,00	0.09
a) Sources		8930-8979	0.00		
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0,00	0,00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		6900-0999	0.00	9,000	(0,0)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.09
F. FUND BALANCE, RESERVES			232,499,33	0.00	-100.09
Beginning Fund Balance					
a) As of July 1 - Unaudited		0704		÷	
b) Audit Adjustments		9791	2,246.38	234,745.71	10,350,0%
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0.00	0.09
			2,246,38	234,745.71	10,350.0%
d) Other Restatements	•	9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,246.38	234,745,71	10,350,0%
2) Ending Balance, June 30 (E + F1e)			234,745.71	234,745.71	0.0%
Components of Ending Fund Balance .					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0,00	0.0%
Prepaid Items		9713	0,00	0,00	0.0%
All Others		9719	0.00	0,00	0,0%
b) Restricted		9740	234,745.71	234,745.71	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0,00	0.00	rate i con i con carrier menerale alemana i i i i i i i i i i i i i i i i i i
d) Assigned			5,00	0.00	0.09
Other Assignments (by Resource/Object)		9780	. 0.00	0.00	
e) Unassigned/Unappropriated		0,50	0,00 W. C. A. S. C. A. S.	0.00 	0.0%
Reserve for Economic Uncertainties		0700		李二章是特别们	
Unassigned/Unappropriated Amount		9789	0,00	0.00	, 0.0%
ondonition on appropriated Amount		9790	0.00	0,00	0.09

Unaudited Actuals Cafeteria Special Revenue Fund Exhibit; Restricted Balance Detail

15 63552 0000000 Form 13 D8A7GUYA85(2022-23)

	Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
	5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	232,602.71	232.602.71
	5810	Other Restricted Federal	2,143.00	2,143.00
Total, Restricted Balance			234,745.71	

					D8A7GUYA85(2022-2
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	76.69
3) Other State Revenue		8300-8599	0.00	0.00	0,0%
4) Other Local Revenue		8600-8799	0,00	0,00	0,0%
5) TOTAL, REVENUES			0,00	0,00	0.09
B. EXPENDITURES			Same Allaka	William Committee	11/4 12/21/21/24/24/2014
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classifled Salaries		2000-2999	0.00	0,00	0.09
3) Employ ee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0,00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,		0,00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	
9) TOTAL, EXPENDITURES			0.00	0,00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
D. OTHER FINANCING SOURCES/USES			0,00	0,00	0.0%
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	. 0,00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0,00	0.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					•
a) As of July 1 - Unaudited		9791	0.00	0,00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0,0%
c) As of July 1 - Audited (F1a + F1b)			0,00	0.00	0.0%
d) Other Restatements		9795	0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)		ĺ	0.00	0,00	0.0%
Components of Ending Fund Balance				1,00	0.0 %
a) Nonspendable					
Rev olv ing Cash		9711	0.00	0.00	n òn
Stores		9712	0.00	0.00	0.0%
Prepald Items		9713	0.00	0.00	THE RESERVE OF SERVE OF SERVER OF SE
All Others		9719	0.00	TABLEST IN THE SECTION STATES OF ASSESSMENT AND ASSESSMENT OF THE SECTION OF THE	0.0%
b) Restricted		9740	0.00	0.00	.0.0%
c) Committed		57-10	0.00	0.00 726 - 12 12 12 12 12 12 12 12 12 12 12 12 12	0.0%
Stabilization Arrangements		9750	0.00		
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		3/00	0.00	0.00	0.0%
Other Assignments		·		İ	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		0700		1	
		9780	0.00	0.00	
		9789	0,00	0,00	
Unassigned/Unappropriated Amount		[,	COLD TO SEE SEES TO SEE SEES THE PROPERTY.	CONTRACTOR	0.0%
Unassigned/Unappropriated Amount ASSETS	- 4.4	9789	0,00	0,00	0.0%
Unassigned/Unappropriated Amount ASSETS 1) Cash		9789 9790	0.00	0,00	0.0%
Unassigned/Unappropriated Amount ASSETS 1) Cash a) in County Treasury		9789	0,00	0,00	0.0%
Unassigned/Unappropriated Amount ASSETS 1) Cash a) In County Treasury 1) Fair Value Adjustment to Cash In County Treasury		9789 9790	0.00	0,00	0.0%
Unassigned/Unappropriated Amount ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks		9789 9790 9110	0.00 0.00 .37	0,00	0.0%
Unassigned/Unappropriated Amount ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account		9789 9790 9110 9111	.37 0.00	0,00	0.0%
Unassigned/Unappropriated Amount ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account d) with Fiscal Agent/Trustee		9789 9790 9110 9111 9120	.000 0,00 .37 0,00 0,00	0,00	0.0% 0.0% 0.0%
Unassigned/Unappropriated Amount ASSETS 1) Cash a) in County Treasury 1) Fair Value Adjustment to Cash in County Treasury b) in Banks c) in Revolving Cash Account		9789 9790 9110 9111 9120 9130	.000 0,00 .37 0,00 0,00 0,00	0,00	0,0%

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

				D8A7GUYA85(202
Description Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable	9200	0,00		
4) Due from Grantor Government	9290	0,00		
5) Due from Other Funds	9310	0.00		· ·
6) Stores	9320	0.00		
7) Prepald Expenditures	9330	0,00		
8) Other Current Assets	9340	0,00		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS		.37		
I. DEFERRED OUTFLOWS OF RESOURCES				
1) Deferred Outflows of Resources	9490	0.00]
2) TOTAL, DEFERRED OUTFLOWS		0.00		
LIABILITIES				
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0,00		
3) Due to Other Funds	9610	.37		
4) Current Loans	9640			
5) Unearned Revenue	9650	0,00		
6) TOTAL, LIABILITIES		.37		
DEFERRED INFLOWS OF RESOURCES		,		· · · · · · · · · · · · · · · · · · ·
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
FUND EQUITY		0,00		
(must agree with line F2) (G10 + H2) - (I6 + J2)		0.00		
CFF SOURCES		0.00		
LCFF Transfers				
LCFF Transfers - Current Year	8091	0.00	,	
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0
TOTAL, LCFF SOURCES	3333	0.00	0.00	0
THER STATE REVENUE		0,00	0.00	0
All Other State Revenue	8590	0.00	1	
TOTAL, OTHER STATE REVENUE	8390	0,00	0,00	0.
THER LOCAL REVENUE		0.00	0,00	0,
Other Local Revenue				
Community Redevelopment Funds Not Subject to LCFF Deduction				
Sales	8625	0.00	0.00	0.
Sale of Equipment/Supplies	2004			
Interest	8631	0,00	0.00	0,
Net Increase (Decrease) in the Fair Value of Investments	8660	0.00	0,00	0.
Other Local Revenue	8662	0.00	0.00	0.
All Other Local Revenue				
All Other Transfers In from All Others	8699	0.00	0,00	0.
TOTAL, OTHER LOCAL REVENUE	8799	0.00	0.00	0,
		0.00	0.00	0.
TAL, REVENUES		0,00	0,00	0.
ASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	0.
Other Classified Salaries	2900	0.00	0.00	0.
OTAL, CLASSIFIED SALARIES		0.00	0,00	0.
PLOYEE BENEFITS				
TRS	3101-3102	0,00	0.00	0.
ERS	3201-3202	0.00	0.00	0,
ASDI/Medicare/Alternative	3301-3302	0.00	0.00	0,
ealth and Welfare Benefits	3401-3402	0.00	0.00	0,
nemployment Insurance	3501-3502	0.00	0,00	0.
Vorkers' Compensation	3601-3602	0.00	0.00	0,
PEB, Allocated	3701-3702	0.00	0.00	0,
PEB, Active Employees	3751-3752	0.00	0.00	0,
ther Employee Benefits	3901-3902	0.00	0.00	
OTAL, EMPLOYEE BENEFITS	1	0.00	0.00	0,0
		0,00	0,00	0.1
OKS AND SUPPLIES				

SACS Financial Reporting Software - SACS V7

File: Fund-B, Version 5

					D8A7GUYA85(2022-
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0,00	0.00	0,0
Transfers of Direct Costs		5710	0.00	o do	A 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					1
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.
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)					0.0
Debt Service					
Debt Service - Interest		7438	0.00	0,00	0.0
Other Debt Service - Principal		7439	0,00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0,00	0,00	0.0
TOTAL, EXPENDITURES			0.00	0.00	0.0
NTERFUND TRANSFERS	701			0.00	0.0
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					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
THER SOURCES/USES					0.0
SOURCES					•
Other Sources		i			
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
SES					0.0
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
ONTRIBUTIONS				MASSET LITTERED	0.0 0.02115 12111 12111 12111
Contributions from Unrestricted Revenues		8980	0.00	0.00	.0.0
Contributions from Restricted Revenues		8990	0.60	0.00	10.0 10.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0,00	AND THE PROPERTY OF THE PROPER	A. A

					D8A7GUYA85(2022-23
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		0.0%
3) Other State Revenue		8300-8599	0,00	0.00	0.0%
4) Other Local Revenue		8600-8799	0,00	0,00	0.0%
5) TOTAL, REVENUES			0,00	0.00	0,0%
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	10.00	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)			0.00	0,00	
D. OTHER FINANCING SOURCES/USES	**************************************			0,00	0.0%
1) interfund Transfers					
a) Transfers In		8900-8929	0.00	0,00	
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses			3,55	0,00	0.0%
a) Sources		8930-8979	0.00	0.00	
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	30.do	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0,00	0.00	0.0%
F. FUND BALANCE, RESERVES				0,00	0.0%
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.00
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0,00	0.00	0.0%
d) Other Restatements		9795	0,00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance			0.00	0.00	0.0%
a) Nonspendable				ļ	
Revolving Cash		9711	0.00	0.00	
Stores		9712	0.00	0.00 0.00	0.0%
Prepaid Items		9713	0,00	PROGRAMMAT CH. 2487 NO. (\$55,000)	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0,00	0.00	0.0%
c) Committed		5,40	0,00	0.00	0.0%
Stabilization Arrangements		9750	0.00		
Other Commitments (by Resource/Object)		9760	0.00	0,00	, , , , , , , , , , , , , , , , , , ,
d) Assigned		3700	0.00	0.00	0.0%
Other Assignments (by Resource/Object)		0780			
e) Unassigned/Unappropriated		9780	0.00	0.00	0.0%
Reserve for Economic Uncertainties		0700			Notifical and the second
Unassigned/Unappropriated Amount		9789	0.00	0.00	0.0%
Ourses Augen outsich oblisten Villoniir		9790	0.00	0,00	0,0%

Lakeside Union Elementary Kern County

Unaudited Actuals Deferred Maintenance Fund Exhibit: Restricted Balance Detail

15 63552 0000000 Form 14 D8A7GUYA85(2022-23)

Resource

Description

2022-23 Unaudited Actuals

2023-24 Budget

Total, Restricted Balance

0.00 0.00

				D8A7GUYA85(2022-23
Description Resource C	odes Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES			\$ 500004800733	Service and service
1) LCFF Sources	8010-8099	0,00	0.00	0.0%
2) Federal Revienue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
· 4) Other Local Revenue	8600-8799	1,607.84	5,591.00	247.7%
5) TOTAL, REVENUES		1,607.84	5,591.00	247.7%
B. EXPENDITURES		Subsective Age	Mark State	Control of the second
1) Certificated Salaries	. 1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0,00	0.00	0.0%
3) Employ ee 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,			1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1
	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	f.c. 0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		1,607.84	5,591.00	247.7%
D. OTHER FINANCING SOURCES/USES	***************************************			241.170
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			*	0,070
a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	ő.čő	70.06	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,607.84	5,591.00	0,0%
F. FUND BALANCE, RESERVES			0,001,00	247.7%
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	227,311.45	228,919,29	
b) Audit Adjustments	9793	0,00	0.00	0.7%
c) As of July 1 - Audited (F1a + F1b)		227,311.45	228,919.29	0.0%
d) Other Restatements	9795	0.00	0,00	0.7%
e) Adjusted Beginning Balance (F1c + F1d)		227,311.45	228,919.29	0.0%
2) Ending Balance, June 30 (E + F1e)		228,919.29		0.7%
Components of Ending Fund Balance		120,010,20	234,510.29	2.4%
a) Nonspendable				1000
Revolving Cash	9711	0.00		14,100
Stores	9712	0.00	0,00	0.0%
Prepaid Items	9713	0.00	0,00	0.0%
All Others	9719	[X] 三字 [X] [X] (A) (A) (A) (A)	0.00	0.0%
b) Restricted	9740	0.00	0.00	0.0%
c) Committed	9740	0.00	0,00	0.0%
Stabilization Arrangements	9750	2 22		
Other Commitments	9760	0.00	0,00	0.0%
d) Assigned	9760	0.00	0,00	0,0%
Other Assignments	0700			
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9780	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9789	228,919.29	234,510,29	2.4%
Orlassignew Onappropriated Amount 3. ASSETS	9790	0,00	0,00	0.0%
f. ASSETS 1) Cash				:
a) In County Treasury	0440	<u></u>		
	9110	78,401.61		
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 Awalting Deposit	9140	0.00		
2) Investments	9150	0,00		

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

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

15 63552 0000000 Form 17 D8A7GUYA85(2022-23)

					D8A7GUYA85(2022-2
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	517.68		
4) Due from Grantor Government		9290	0.00	3	
5) Due from Other Funds		9310	900,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	·0.00	61	
8) Other Current Assets		9340	0,00	ી	
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			978,919.29	28	
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	4	
3) Due to Other Funds		9610	750,000.00	4	
4) Current Loans		9640			
5) Unearned Revenue		9650	0,00		
6) TOTAL, LIABILITIES		0000	750,000.00		•
J. DEFERRED INFLOWS OF RESOURCES			700,000,00	 	
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		5550	0,00		
K. FUND EQUITY			0,00		
(must agree with line F2) (G10 + H2) - (I6 + J2)			228,919.29		ļ
OTHER LOCAL REVENUE			220,010.20		
Other Local Revenue		*			4.5
Sales					
Sale of Equipment/Supplies		8631	0.00		
Interest		8660	0.00	0,00	0.0%
Net Increase (Decrease) in the Fair Value of Investments			1,607.84	5,591.00	247.7%
TOTAL, OTHER LOCAL REVENUE		8662	0.00	0.00	0.0%
TOTAL, REVENUES ·			1,607,84	5,591.00	247.7%
INTERFUND TRANSFERS			1,607.84	5,591.00	247.7%
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		9040			
Other Authorized Interfund Transfers In	•	8912	0,00	0.00	0,0%
(a) TOTAL, INTERFUND TRANSFERS IN		8919	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			0,00	0.00	0,0%
To: General Fund/CSSF					
To: State School Building Fund/County School Facilities Fund		7612	0.00	0.00	` 0.0%
Other Authorized Interfund Transfers Out		7613	0,00	0,00	0.0%
		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%
ISES Transfers of Funds from Lansad/Reorganized LEAs			÷*		
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0.00	0.0%
(d) TOTAL, USES			0.00	0,00	0,0%
CONTRIBUTIONS		ľ			11/21/11/7/11/19/02
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%

Name						D8A7GUYA85(2022-
A. REVENUES	scription	Function Codes	Object Codes			Percent Difference
10 Part Pa	REVENUES				The same and the	N. T. P. S. S. T. S. L.
30 Char Ch) LCFF Sources		8010-8099	0.00	0.00	0.0
Other Local Revenue) Federal Revenue		8100-8299	0.00	The second secon	0.0
Control Cont) Other State Revenue		8300-8599	0.00	1660 Y 2 2 2 2 3 17 18 3 2	(0.0
DITAIL REVENUES 1,000 1,) Other Local Revenue		8600-8799	* 90 FET 1. 15. 24. (\$1.6. \$1.6.)	A 14 March 2012 (12 10 10 10 10 10 10 10 10 10 10 10 10 10	247.7
B.EMPENDTURES (Os)sects 1000-7999) TOTAL, REVENUES			1,607.84		247.7
2) Instruction - Related Services 3000-5999	EXPENDITURES (Objects 1000-7999)			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	All Seavistania	CA SALVOPENCA VA
2000-2009	Instruction	1000-1999		0,00	0.00	0.6
Display Services 3000-3888 500 60 60 60 60 60 60 6	Instruction - Related Services	2000-2999				0.0
A Acollary Services 4000-4698	Pupil Services	3000-3999		1	STATE OF STREET STREET, STREET	The state of the s
D. Communety Services 5000,5699 0.00	Ancillary Services				国际企业	0.0
0, Birtspride	Community Services					1,0,0
Toward Administration	Enterprise			【一·三、海·巴克·克特斯·斯斯斯	less occurred to shall high	0.0
8) Plant Services	General Administration			100 16 16 16 16 16 16 16 16 16 16 16 16 16	Professional Comments	0.0
8) Other Outgo 10) TOTAL, EMPENDITURES C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (As - B10) D. OTHER FINANCING SOURCES/USES 1) Interfund Triant fers 3) Transfers Out 3) Transfers Out 4) Transfers Out 5) Transfers Out 5) Transfers Out 6) Transfers Out 7600-7829 0,000 0,000 1) Transfers Out 7600-7829 0,000 0,000 1) Transfers Out 7600-7829 0,000 0,000 1) Uses 1,000-784 1,000	Plant Services			1. 经经营的 化二氯甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基甲基	为45年1月1日2日2月2日1日1日	0.0
10, TOTAL, DPENDITURES 1,607.84 5,691.00 0.	Other Outer		Excent 7600-		7.50	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FRANKING SOURCES AND USES (A6 - 1610) D. OTHER FINANKING SOURCES/USES 1) Interfund Transfers a) Transfers In B600-8829 D. 0.0 D. 0.00 D. Transfers In B600-8829 D. 0.0 D. 0.00 D. OTHER FINANKING SOURCES/USES 1) Interfund Transfers a) Sources B630-8879 D. 0.0 D. 0.00 D. 0.00 D. OTHER FINANCING SOURCES/USES a) Sources B630-8879 D. 0.0 D. 0.00 D. 0	Other Outgo	9000-9999		0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AID USES (As = 110) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In 8600-8929 0.00 0.00 1) Transfers Out 7600-7629 0.00 0.00 1) Transfers Out 9) Other Sources/Uses 8800-8979 0.00 0.00 1) Other Sources/Uses 8800-8979 0.00 0.00 1) Other Sources/Uses 8800-8979 0.00 0.00 0.00 1) Other Financing Sources/Uses 0.00 0.00 1) Other Financing Sources/Uses 0.00 0.00 1) Other Financing Sources/Uses 1, 607, 607 1, 607,) TOTAL, EXPENDITURES			0.00	0.00	0.0
D. OTHER FINANCING SOURCES/USES 1) Interfair In 8500-8229 0.00 0.00 1) Transfers Cut 7600-7629 0.00 0.00 2) Other Sources/Uses a) Sources 8930-8979 0.00 0.00 3) Contributions 8800-8999 0.00 0.00 4) TOTAL OTHER FINANCING SOURCES/USES 7630-7699 0.00 0.00 4) TOTAL OTHER FINANCING SOURCES/USES 0.00 0.00 5) Contributions 8980-8999 0.00 0.00 6) TRANSFERSE (DECREASE) IN FUND BALANCE (C + D4) 1,607.44 5,581.00 F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited (F1a + F1b) 7,581,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00	XCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER ANCING SOURCES AND USES (A5 - B10)			1,607,84	A CONTRACTOR OF THE PARTY OF TH	The second secon
a) Transfers In	THER FINANCING SOURCES/USES				0,001,00	247.7
b) Transfers Cut 7600-7628 0.00 0.00 2) Other Sources/Uses a) Sources 8830-8979 0.00 0.00 b) Uses 7830-7698 0.00 0.00 3) Contributions 8880-8999 0.00 0.00 4) TOTAL, OTHER FINANCING SOURCES/USES 0.00 0.00 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 227, 311.45 228, 919.29 b) Audit Adjustments 9793 0.00 0.00 c) As of July 1 - Unaudited 9794 227, 311.45 228, 919.29 d) Other Restatements 9795 0.00 0.00 e) Adjusted Beginning Balance (F1c + F1d) 22F, 711.45 228, 918.29 d) Other Restatements 9795 0.00 0.00 e) Adjusted Beginning Balance (F1c + F1d) 22F, 711.45 228, 918.29 Components of Ending Fund Balance 9712 227, 311.45 228, 918.29 Components of Ending Fund Balance 9712 0.00 0.00 e) Alouse 9712 0.00 0.00 B) Nonspendable Revolving Cash 9713 0.00 0.00 All Others 9719 0.00 0.00 All Others 9719 0.00 0.00 b) Restricted 9740 0.00 0.00 c) Committed 9740 0.00 0.00 c) Assigned	Interfund Transfers					
b) Transfers Out 7600-7629 0.00 0.00 2) Other Sources/Uses a) Sources b) Uses 7830-7699 0.00 0.00 3) Contributions 8880-8999 0.00 0.00 4) TOTAL OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 1, 1,607,84 5,581,00 2. F. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 1 Beginning Fund Balance a) As of July 1 - Unautified 9793 0.00 0.00 c) As of July 1 - Unautified 9798 0.00 0.00 c) As of July 1 - Unautified 9798 0.00 0.00 c) As of July 1 - Unautified 9798 0.00 0.00 c) As of July 1 - Unautified 9798 0.00 0.00 c) As of July 1 - Unautified 9798 0.00 0.00 c) As of July 1 - Unautified 9798 0.00 0.00 c) As of July 1 - Unautified 9798 0.00 0.00 c) As of July 1 - Unautified 9798 0.00 0.00 c) As of July 1 - Unautified 9798 0.00 0.00 c) As of July 1 - Unautified 9798 0.00 0.00 c) As of July 1 - Unautified 9799 0.00 0.00 c) Components of Ending Fund Balance d) Nonspendable Revolving Cash 9712 0.00 0.00 All Others Prepaid Items 9719 0.00 0.00 All Others Stores 9719 0.00 0.00 c) Committed Stabilization Arrangements Other Committenents (by Resource/Object) 9790 0.00 0.00 d) Assigned	a) Transfers In		8900-8929	0.00	0.00	
2) Other Sources/Uses a) Sources a) Sources b) Uses 7630-7699 c) 0.00 c) 0.00 c) 0.00 c) Othirultions asserting the properties of the prop	b) Transfers Out					0.0
b) Uses 7530-7699 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	Other Sources/Uses		1000 1020	0,00	0.00	0.0
Display	a) Sources		8930-8979	0.00	0.00	
3) Contributions 8880-8999 0.00 0.00 0.00 0.00 0.00 0.00 0.00	b) Uses					0.0
4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) c) Cas of July 1 - Audited (F1a + F1b) d) Other Restatements 9793 d) Other Restatements 9795 0,00 0				FOR CONTRACTOR OF CONTRACTORS	CONTROL TO A CONTROL OF A	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 3791 227,311.45 228,919.29 b) Audit Adjustments 9793 0,00 0,00 c) As of July 1 - Audited (F1a + F1b) 227,311.45 228,919.29 d) Other Restatements 9795 0,00 0,00 0,00 0 0,00 0 0,00 0 0,00 0 0,00 0 0 0,00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0300-0393	E AND THE STATE OF	manage of the second section of the second section	0.0
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) Agriculture (F1a + F1b) c) Audit Adjustments d) Other Restatements e) Adjust Beginning Balance (F1c + F1d) 227,311.45 228,919.29 227,311.45 228,919.29 227,311.45 228,919.29 227,311.45 228,919.29 227,311.45 228,919.29 227,311.45 228,919.29 227,311.45 228,919.29 227,311.45 228,919.29 227,311.45 228,919.29 227,311.45 228,919.29 234,510.29 28,919.29 28,919.29 29, Nonspendable Revolving Cash Stores 9712 0,000 3,0	The state of the s					0.0
1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) 2) Ending Balance, June 30 (E + F1e) 2) Ending Balance, June 30 (E + F1e) 2) Ending Fund Balance a) Nonspendable Rev olving Cash Stores Prepaid Items All Others All Others Bistricted b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) d) Assigned				1,007,84	5,591,00	247.7
a) As of July 1 - Unaudited 9791 227,311,45 228,919,28 b) Audit Adjustments 9793 0.00 0.00 c) As of July 1 - Audited (F1a + F1b) 227,311,45 228,919,29 d) Other Restatements 9795 0.00 0.00 e) Adjusted Beginning Balance (F1c + F1d) 227,311,45 228,919,29 227,311,45 228,919,29 27,311,45 228,919,29 234,510,29 c) Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.000 Stores 9712 0.000					'	, *
b) Audit Adjustments 9793 0.00 0.00 c) As of July 1 - Audited (F1a + F1b) 227,311.45 228,919.29 d) Other Restatements 9795 0.00 0.00 e) Adjusted Beginning Balance (F1c + F1d) 227,311.46 228,919.29 d) Components of Ending Fund Balance (F1c + F1d) 228,919.29 234,510.29 c) Components of Ending Fund Balance (F1c + F1d) 228,919.29 234,510.29 c) Components of Ending Fund Balance (F1c + F1d) 228,919.29 234,510.29 c) Components of Ending Fund Balance (F1c + F1d) 228,919.29 234,510.29 c) Components of Ending Fund Balance (F1c + F1d) 228,919.29 234,510.29 c) Components of Ending Fund Balance (F1c + F1d) 228,919.29 234,510.29 c) Components of Ending Fund Balance (F1c + F1d) 228,919.29 234,510.29 c) Components of Ending Fund Balance (F1c + F1d) 228,919.29 234,510.29 c) Components of Ending Fund Balance (F1c + F1d) 228,919.29 234,510.29 c) Components of Ending Fund Balance (F1c + F1d) 228,919.29 234,510.29 c) Components (F1c + F1d) 228,919.29 c) C			0704	007.044.19		
C) As of July 1 - Audited (F1a + F1b) d) Other Restatements 9795 0,00 0,00 e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) 228,919.29 234,510.29 Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores 9711 0,000 9712 0,000 9713 0,000 9719 0,000						0.7
d) Other Restatements			9793			0.0
e) Adjusted Beginning Balance (F1a + F1d) 227,311.45 228,919.29 234,510.29 228,919.29 234,510.29					228,919.29	0.7
228,919.29 228,919.29 234,510,29			9795		0,00	0.0
Components of Ending Fund Balance 20,300 20,000 2					228,919,29	0.79
a) Nonspendable Rev olv Ing Cash 9711 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0				228,919.29	234,510.29	2.49
Revolving Cash 9711 0.00				1		
Stores 9712 0,00						
Prepaid Items 9713 0.00 0.00 All Others 9719 0.00 0.00 b) Restricted 9740 0.00 0.00 c) Committed 5tabilization Arrangements 9750 0.00 0.00 Other Commitments (by Resource/Object) 9760 0.00 0.00 d) Assigned 0.00 0.00 0.00			i	0.00	.0.00	0,0
All Others 9719 0.00 10,			į.	0.00	0.00	0.0
b) Restricted 9740 0.00 0.00 0.00 c) Committed 9750 0.00 0.00 0.00 Other Commitments (by Resource/Object) 9760 0.00 0.00 0.00 d) Assigned			li li	0.00	0.00	0,09
c) Committed Stabilization Arrangements 9750 0.00 0.00 Other Commitments (by Resource/Object) 9760 0.00 0.00 d) Assigned			9719	0.00	0.00	10.09
Stabilization Arrangements 9750 0.00 0.00 Other Commitments (by Resource/Object) 9760 0.00 0.00 d) Assigned 0.00 0.00 0.00			9740	0.00	0.00	0.0%
Other Commitments (by Resource/Object) 9760 0.00 0.00 d) Assigned						
d) Assigned			9750	.0,00	0.00	0.09
d) Assigned	Other Commitments (by Resource/Object)		9760	0.00		0.09
) Assigned				, i	0.0
Other Assignments (by Resource/Object) 9780 0.00 0.00	Other Assignments (by Resource/Object)		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated	Unassigned/Unappropriated				3,00	,
Reserve for Economic Uncertainties 9789 228,919.29 234,510.29	Reserve for Economic Uncertainties		9789	228.919.29	234 510 20	0.40
Unassigned/Unappropriated Amount 9790 0.00 0.00	Unassigned/Unappropriated Amount			j		2.4% · 0.0%

Lakeside Union Elementary Kern County

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

15 63552 0000000 Form 17 D8A7GUYA85(2022-23)

Resource Description

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

3-24 Percent dget Difference
STORAGE SAME MAN
0.00
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California Dept of Education SACS Financial Reporting Software - SACS V7

					D8A7GUYA86(20
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		İ
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0,00		
10) TOTAL, ASSETS			1,754,548.44		
I. DEFERRED OUTFLOWS OF RESOURCES		·	1,75 (10.111)		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		*	0.00		
LIABILITIES			0.00		
1) Accounts Payable		9500	0.00		
2) Due to Grantor Gov ernments		9590	0.00		
3) Due to Other Funds			(0.00)		
4) Current Loans		9610	123,348,43		
5) Unearned Revenue		9640	0,00		1
6) TOTAL, LIABILITIES		9650	0,00		
*	**	····	123,348.43		
DEFERRED INFLOWS OF RESOURCES		i		-	
1) Deferred Inflows of Resources		9690	0,00		
2) TOTAL, DEFERRED INFLOWS			0.00		
FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)	***		1,631,200.01		
EDERAL REVENUE					
FEMA		8281	0.00	0.00	
All Other Federal Revenue		8290	0.00	0.00	
TOTAL, FEDERAL REVENUE			0.00	0.00	
THER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	
Other Subventions/In-Lieu Texes		8576	0.00	0.00	
All Other State Revenue		8590	0,00	1	
TOTAL, OTHER STATE REVENUE			0,00	0,00	
THER LOCAL REVENUE			0,00	0.00	· · · · · · · · · · · · · · · · · · ·
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			1	-	
Unsecured Roll		8615	0.00	0.00	
		8616	0.00	0.00	1
Prior Years' Taxes		8617	0.00	0.00	
Supplemental Taxes		8618	0.00	0.00	
Non-Ad Valorem Taxes	•				•
Parcel Taxes		8621	0.00	0.00	
Other		8622	0,00	0.00	(
. Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0,00	
Sales				3,55	
Sale of Equipment/Supplies		8631	0.00	0.00	
Leases and Rentals		8650	0.00	. 1	
terest		8660	0.00	0.00	1
et Increase (Decrease) in the Fair Value of Investments	•	8662	1	0.00	
ther Local Revenue		0002	0.00	0.00	
All Other Local Revenue				-	••
		8699	0.00	0.00	1
All Other Transfers In from All Others		8799	0,00	0.00	(
OTAL, OTHER LOCAL REVENUE			0.00	0.00	C
AL, REVENUES			0,00	0.00	(
SSIFIED SALARIES					
lassified Support Salaries		2200	0.00	0.00	(

SACS Financial Reporting Software - SACS V7

File: Fund-D, Version 5

				D8A7GUYA85(2022-
	ource Codes Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300	0,00	0,00	0.09
Clerical, Technical and Office Salaries	2400	0,00	0.00	I .
Other Classified Salaries	2900	0,00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		0.00	0,00	0.0
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0,00	0.09
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, Allicated	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	•			in a spacetic
Books and Other Reference Materials	4200	0.00	10.00	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	0.09
SERVICES AND OTHER OPERATING EXPENDITURES	·			
Subagreements for Services	5100	0,00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.09
Insurance	5400-5450	0,00	0,00	0,09
Operations and Housekeeping Services	5500	0,00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	18,968.20	0,00	-100.0%
Communications	5900	0,00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	napratur	18,968.20	0,00	-100,09
CAPITAL OUTLAY				\\\
Land	6100	0,00	0.00	0.09
Land Improvements	6170	0,00	0.00	0,09
Buildings and Improvements of Buildings	6200	0,00	0.00	0.09
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	0.09
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				
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%
OTAL, EXPENDITURES		18,968.20	0.00	-100,0%
NTERFUND TRANSFERS				100,070
INTERFUND TRANSFERS IN		İ		
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			0,00	0,09
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	0.00
Other Authorized Interfund Transfers Out	7619	0,00		0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	7414	0.00	0.00	0.0%
THER SOURCES/USES		0.00	0.00	0.0%
SOURCES			,	
		1		***

California Dept of Education SACS Financial Reporting Software - SACS V7

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0,00	0,0%
Proceeds from Disposal of Capital Assets		8953	0.00	0,00	0.09
Other Sources				0.00	0.03
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			5,55	0.00	0,0%
Proceeds from Certificates of Participation		8971	0,00	0.00	0,0%
Proceeds from Leases		8972	0.00	0,00	0.09
Proceeds from Lease Revenue Bonds		8973	0,00	0,00	0.09
Proceeds from SBITAs		8974	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0,00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0,09
USES					0,07
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			The State of Market	125/4.3 (17.16.) (17.24.)	TO SANTER BUILDING STATE OF LANGES
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.07
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

					D8A7GUYA85(2022
Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES			1-10-24-7 / CWW	SAME AND AND COMPAN	2.00.000
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	0,00	0,00	0.0
5) TOTAL, REVENUES			0,00	0.00	0.0
B. EXPENDITURES (Objects 1000-7999)				Pikis and an analysis and the	C.O.
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	ACCUSE AND ASSAULTED
5) Community Services	5000-5999		0.00	0.00	0.0
6) Enterprise	6000-6999		10.00	[2] 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.0
7) General Administration	7000-7999		0.00	0.00	0.0
8) Plant Services	8000-8999		18,968.20	0.00	2,0.0
O) Olhan Outer		Except 7600-	10,000,20	0,00	-100,0
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0
10) TOTAL, EXPENDITURES			18,968,20	0.00	-100.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(18,968,20)		
D. OTHER FINANCING SOURCES/USES			(10,900,20)	0.00	-100.0
1) Interfund Transfers					
a) Transfers In		8900-8929	0,00	0.00	
b) Transfers Out		7600-7629	0,00	0,00	0.0
2) Other Sources/Uses		7000-7020	0,00	0.00	0.0
a) Sources		8930-8979	0.00		
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions			0,00	0.00 	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	0.00	9.99	0.0
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0
FUND BALANCE, RESERVES			(18,968.20)	0,00	-100.0
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		0704			
b) Audit Adjustments		9791	1,650,168.21	1,631,200.01	-1.1
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0.00	0.0
d) Other Restatements			1,650,168.21	1,631,200.01	-1.1
e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00	0,00	0,0
			1,650,168.21	1,631,200,01	-1.1
2) Ending Balance, June 30 (E + F1e)			1,631,200.01	1,631,200.01	0.0
Components of Ending Fund Balance		ĺ			
a) Nonspendable					
Revolving Cash		9711	0,00	0.00	0.0
Stores		9712,	0.00	10.00	, do
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	1,631,200.01	1,631,200.01	0.0
e) Unassigned/Unappropriated		, .		Massaga et sagaar	
Reserve for Economic Uncertainties		9789	0.00	0,00	
Unassigned/Unappropriated Amount		9790	0,00	CONTRACTOR OF THE CONTRACTOR O	0.0

Unaudited Actuals Building Fund Exhibit: Restricted Balance Detail

15 63552 0000000 Form 21 D8A7GUYA85(2022-23)

Resource

Description

2022-23 Unaudited Actuals

2023-24 Budget

Total, Restricted Balance

0.00 0.00

				D8A7GUYA85(202
Description Resource Code	s Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES			gia disensi di Peraksika	71 × 70% (4-20 M 20)
1) LCFF Sources	8010-8099	0.00	0.00	
2) Federal Revenue	8100-8299	.0.00	0,00	0
3) Other State Revenue	8300-8599	0.00	0.00	0.
4) Other Local Revenue	8600-8799	1,849,225.10	353,733.00	-80.
5) TOTAL, REVENUES		1,849,225.10	353,733.00	-80,
B. EXPENDITURES			3351,00,00	-80.
1) Certificated Salaries	1000-1999	0.00	0,00	
2) Classified Salaries	2000-2999	0.00	0.00	0.
3) Employ ee Benefits	3000-3999	0.00		0.
4) Books and Supplies	4000-4999	0.00	0.00	0.
5) Services and Other Operating Expenditures	5000-5999	91,437,44	0.00	0.
6) Capital Outlay	6000-6999	1	20,000,00	-78.
		0.00	0.00	0,
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400 - 7499	0.00	0.00	0.
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	i i i i i i i i i i i i i i i i i i i
9) TOTAL, EXPENDITURES		91,437.44	20,000.00	THE STREET WAS STREET BOARD STREET
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER		- 4,54.11	20,000,00	-78,
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES		1,757,787,66	333,733.00	-81.
Interfund Transfers 1) Interfund Transfers				
				ĺ ·
a) Transfers In	8900-8929	0,00	0.00	0.
b) Transfers Out	7600-7629	0.00	0,00	0.
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	o.
b) Uses	7630-7699	0.00	0,00	0.
3) Contributions	8980-8999	0.00	0.00	i i
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		1,757,787.66	333,733.00	-81.
FUND BALANCE, RESERVES				
1) Beginning Fund Balance			,	
a) As of July 1 - Unaudited	9791	9,524,086,31	11,281,873,97	18.
b) Audit Adjustments	9793	0.00	0,00	· 0.
c) As of July 1 - Audited (F1a + F1b)		9,524,086.31	11,281,873.97	18.
d) Other Restatements	9795	0,00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)		9,524,086,31	11,281,873.97	18.
2) Ending Balance, June 30 (E + F1e)		11,281,873,97	11,615,606,97	3.
Components of Ending Fund Balance			1.12.101000101	3,
a) Nonspendable	•			
Revolving Cash	9711	0.00	0.00	
Stores	9712	0.00	MORE BEAUTIONS CONTRACTOR	0. Emiliaris del marino
Prepaid Items	9713	 1 Section 1 and description and applicability 	, v 0.do	0.
All Others	9719	0.00	0,00	0.
b) Restricted		0.00	0.00	. 0.
c) Committed	9740	6,422,819,96	6,768,075.96	5.4 ************************************
Stabilization Arrangements				
Other Commitments	9750	0.00	0.00	0.
	9760	0.00	0,00	0,
d) Assigned				
Other Assignments	9780	4,859,054.01	4,847,531.01	-0.:
e) Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789	0.00	0,00	Ó
Unassigned/Unappropriated Amount	9790	0,00	0.00	0.
ASSETS				
1) Cash				
a) in County Treasury	9110	7,572,574.09		
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	I	
c) in Revolving Cash Account d) with Fiscal Agent/Trustee	9130 9135	133.11		

Callfornia Dept of Education SACS Financial Reporting Software - SACS V7 File: Fund-D, Version 5

Description Resource Codes 2) Investments				
2) Investments	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
	9150	_ 0.00		21110101100
3) Accounts Receivable	9200	670,032.66		İ
4) Due from Grantor Government	9290	0.00		ļ
5) Due from Other Funds	9310	3,050,000.00		
6) Stores	9320	A CONTRACTOR OF THE CONTRACTOR		
7) Prepaid Expenditures	9330	0.00		·
8) Other Current Assets	9340	1		
9) Lease Receivable	9380	0.00		
10) TOTAL, ASSETS	9360	0.00		
I. DEFERRED OUTFLOWS OF RESOURCES		11,292,739.86		
1) Deferred Outflows of Resources				
2) TOTAL, DEFERRED OUTFLOWS	9490	0.00		
		0.00		
LIABILITIES				
1) Accounts Payable	9500	10,865,89		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00	İ	
4) Current Loans	9640	0,00		
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES		10,865.89		,
DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0,00		
2) TOTAL, DEFERRED INFLOWS	5552	0,00		
FUND EQUITY		0,00		
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)				
THER STATE REVENUE		11,281,873.97		
Tax Relief Subventions	ĺ			
Restricted Levies - Other				
Homeowners' Exemptions	8575	0.00	0.00	+
Other Subventions/In-Lieu Taxes	8576	0,00	0,00	(
All Other State Revenue	8590	0.00	0.00	(
TOTAL, OTHER STATE REVENUE		0.00	0.00	
THER LOCAL REVENUE				
Other Local Revenue			1	
County and District Taxes				
Other Restricted Levies				
Secured Roll	8615	0.00		
Unsecured Roll	8616	0,00	0.00	. (
Prior Years' Taxes		0,00	0,00	(
Supplemental Taxes	8617	0.00	0.00	(
••	8618	. 0.00	0.00	· c
Non-Ad Valorem Taxes				
Parcel Taxes	8621	0.00	0.00	d
Other	8622	0.00	0.00	C
Community Redevelopment Funds Not Subject to LCFF Deduction	8625	0.00	0.00	d
Penalties and Interest from Delinquent Non-LCFF Taxes	8629	0.00	0.00	
Sales .				·
Sale of Equipment/Supplies	8631	0.00	0.00	
nterest	8660	144,256,83	9,077,00	0
let Increase (Decrease) in the Fair Value of Investments	8662	0.00		-93
Fees and Contracts	2002	0.00	0.00	C
Mitigation/Developer Fees	0004	4 70 4 000 00		
ther Local Revenue	8681	1,704,968.27	344,656.00	-79
All Other Local Revenue				
	8699	0.00	0,00	. 0
All Other Transfers In from All Others	8799	0.00	0.00	o
TAL OTHER LOCAL DESIGNUE		1,849,225.10	353,733.00	-80
		1,849,225.10	353,733.00	-80
AL, REVENUES				
AL, REVENUES				
AL, REVENUES RTIFICATED SALARIES	1900	0.00	0.00	0
OTAL, OTHER LOCAL REVENUE CAL, REVENUES RTIFICATED SALARIES ther Certificated Salaries OTAL, CERTIFICATED SALARIES	1900	0.00	0.00	0,
AL, REVENUES ATTIFICATED SALARIES ther Certificated Salaries	1900		0.00	0

California Dept of Education

SACS Financial Reporting Software - SACS V7

File: Fund-D, Version 5

					D8A7GUYA85(2022-23
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%
Unemploy ment 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			14.00	And the state of the state of	10.00
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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	00.00	6.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	91,437.44	20,000.00	-78,1%
Communications .		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			91,437.44	20,000.00	-78.1%
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		i			
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%
OTAL, EXPENDITURES			91,437.44	20,000.00	-78.1%
NTERFUND TRANSFERS		•			-70,170
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				5.00	0,0%
To: State School Bullding Fund/County School Facilities Fund		7613	0.00	0.00	0.00
Other Authorized Interfund Transfers Out		7619	0.00	0.00	. 0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0,00	0.00	0.0%
THER SOURCES/USES			3,00	0,00	0.0%
SOURCES					İ
·		J			

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

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				0.55	0.0
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0,00	0,0
Long-Term Debt Proceeds				0.00	0.0
Proceeds from Certificates of Participation		8971	0.00	0.00	0.09
Proceeds from Leases		8972	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0,00	0,00	0.09
Proceeds from SBITAs		8974	0.00	0.00	
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES		72.00		0,00	0.0
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	2.00
All Other Financing Uses		7699	0,00	0.00	0.09
(d) TOTAL, USES	•		0.00	0,00	0.09
CONTRIBUTIONS			CONTRACTOR AND AND AND AND AND AND AND AND AND AND	0,00	0.09
Contributions from Unrestricted Revenues		8980	0.00	0.00	
Contributions from Restricted Revenues		8990	0.00	0.00	/ 0.09
(e) TOTAL, CONTRIBUTIONS		1100	0.00	0.00	0.6 0.0
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0,00	0,00	0.09

1						D8A7GUYA85(2022-23
10 CPT searces	Description	Function Codes	Object Codes			Percent Difference
जिल्ला क्रिक्ट कर क्षण क्षण क्षण क्षण क्षण क्षण क्षण क्षण	A. REVENUES				The Charles	
1	1) LCFF Sources		8010-8099	.0,00	0.00	0.0%
	2) Federal Revenue		8100-8299	0.00	0.00	Part of the control o
Chemical Contents 5998-5789 1,546,225.10 533,78.00 3.59.750.00	3) Other State Revenue		8300-8599	0,00		0.0%
SPENDENTURES (1994 1900-1999) Distinction 1000-1999 2000-2999	4) Other Local Revenue		8600-8799	1,849,225.10	353,733,00	-80,9%
Distriction Color	5) TOTAL, REVENUES			1,849,225.10	353,733.00	-80.9%
2] Instruction - Relatins Services 2000-2009 0.00 0.00 0.00 0.00 0.00 0.00 0.00	B. EXPENDITURES (Objects 1000-7999)				18 10 20 10 20 10 10 10 10 10 10 10 10 10 10 10 10 10	
3 Institution - Indianced Services	1) Instruction	1000-1999		0.00	0.00	0.0%
37 Pug Sarvices	2) Instruction - Related Services	2000-2999		0.00	图像10分分分分为10分类。10分类	14000 CERT (1800) (1800)
A Parting Services	3) Pupil Services	3000-3999		0,00		The state of the s
S. Community Services S. Columbia S. C	4) Ancillary Services	4000-4999		0.00	[18] [18] [18] [18] [18] [18] [18] [18]	12.20 (A) (A) (A) (A) (A) (A) (A) (A) (A) (A)
	5) Community Services	5000-5999		0.00	Paragraph of the Company of the Comp	FEETER PETER BERNESE BERNESE BERNESE BERNESE BERNESE BERNESE BERNESE BERNESE BERNESE BERNESE BERNESE BERNESE B
	6) Enterprise	6000-6999		1000 man (1000)		·····································
	7) General Administration	7000-7999		[8] A. A. A. A. A. C. D. T. SEN PROPERTY.	was the property of the state o	AND THE RESIDENCE AND THE PARTY OF THE PARTY
SO Other Outgo	8) Plant Services			· ·	i	1
10, TOTAL EXPENDITURES 91,457,46 20,000.00 75,119	9) Other Outgo					-100,0%
C. EXCESS IDEFICIENCY OF FREYENUES CUPEL EXPENDITURES BEFORE OTHER HIRAKRONS OSUCROES AND USES (4.6-410) D. OTHER FINANCING SOURCESUSES 1) Interfund Transfer of 8800-8928 0.00 0.00 0.00 0.00 0.00 e) Transfers for 8800-8928 0.00 0.00 0.00 0.00 e) Transfers for 0.00 0.00 0.00 e) Other Sources(Uses 800-8909 0.00 0.00 0.00 e) Sources(Uses 800-8909 0.00 0.00 0.00 e) Other Sources(Uses 800-8909 0.00 0.00 0.00 e) Other Sources(Uses 800-8909 0.00 0.00 0.00 e) Other Sources(Uses 800-8909 0.00 0.00 0.00 e) Other Sources(Uses 800-8909 0.00 0.00 0.00 e) Other Sources(Uses 800-8909 0.00 0.00 0.00 e) Other Sources(Uses 800-8909 0.00 0.00 e) Other Sources(Uses 800-8909 0.00 0.00 e) Other Sources(Uses 800-8909 0.00 0.00 e) Other Sources(Uses 800-8909 0.00 0.00 e) Other Sources(Uses 800-8909 0.00 0.00 e) Other Sources(Uses 800-8909 0.00 0.00 e) Other Sources(Uses 800-8909 0.00 0.00 e) Other Sources(Uses 800-8909 0.00 e) Other Sources(Uses 800-8909 0.00 e) Other Sources(Uses 800-8909 0.00 e) Other Sources(Uses 800-8909 0.00 e) Other Sources(Uses 800-8909 0.00 e) Other Sources(Uses 800-8909 0.00 e) Other Sources(Uses 800-8909 0.00 e) Other Sources(Uses 800-8909 0.00 e) Other Sources(Uses 800-8909 0.00 e) Other Sources(Uses 800-8909 0.00 e) Other Sources(Uses 800-8909 0.00 e) Other Sources(Uses 800-8909 0.00 e) Other Sources(Uses 800-8909 0.00 e) Other Sources(Uses 800-8909 0.00 e) Other Commitments (by Resource(Object) 0.00 e) Other Sources(Uses 800-8909 0.00 e) Other Commitments (by Resource(Object) 0.00 e) Other Commitments (by Resource(Object) 0.00 e) Other Sources(Uses 8000-8009 0.00 e) Other Sources(Uses 8000-8009 0.00 e) Other Sources(Uses 8000-8009 0.00 e) Other Sources(Uses 8000-8009 0.00 e) Other Sources(Uses 8000-8009 0.00 e) Other Sources(Uses 8000-8009 0.00 e) Other Sources(Uses 8000-8009 0.00 e) Other Sources(Uses 8000-8009 0.00 e) Other Sources(Uses 8000-8009 0.00 e) Other Sources(Uses 8000-8009 0.00 e) Other Sources(Uses 80000-8009 0.00 e) Other Sources 8000-8009 0.00	10) TOTAL, EXPENDITURES		7699		'	0.0%
D. OTHER FINANCING SOURCESIUSES 1) Interfure 1	C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B10)					
a) Transfers In	D. OTHER FINANCING SOURCES/USES	***************************************			-14/100/00	-01,078
B) Transfers Out	1) Interfund Transfers					
b) Transfers Cut 7800-7829 0.00 0.00 0.05 2) Other Sources/Less a) Sources b) Uses 7830-7899 0.00 0.00 0.00 0.05 b) Uses 7830-7899 0.00 0.00 0.00 0.05 c) Uses 7830-7899 0.00 0.00 0.00 0.05 c) OTAL OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.757,787,88 333,733.00 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.757,787,88 333,733.00 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.757,787,88 333,733.00 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.757,787,88 333,733.00 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.757,787,88 333,733.00 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.757,787,88 333,733.00 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.757,787,88 333,733.00 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.757,787,88 333,733.00 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.757,787,88 333,733.00 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.757,787,88 333,733.00 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.757,787,88 333,733.00 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.757,787,88 333,733.00 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.757,787,88 333,733.00 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.757,787,78 30 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.758,73 37 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.758,73 37 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.758,73 37 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.758,73 37 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.758,73 37 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.758,73 37 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.758,73 37 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.758,73 37 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.758,73 37 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.758,73 37 3.10 E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4) 1.	a) Transfers In		8900-8929	0.00	0.00	0.00/
2) Other Sources/Uses a) Sources 8303-979	b) Transfers Out					
Big State 100 10	2) Other Sources/Uses			5,54	0,00	0.0%
b) Uses 7830-7899 0.00 0.00 0.05 0.05 0.05 0.05 0.05 0.	a) Sources		8930-8979	0.00	0.00	
\$) Contributions 8880-8999 0.00	b) Uses					
NOTAL, OTHER FINANCING SOURCESUSES 0.00	3) Contributions			TENERAL CONTRACTOR CONTRACTOR CONTRACTOR		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments 7973 0, 00 0,	4) TOTAL, OTHER FINANCING SOURCES/USES			Control of the Section of the Control of the Contro	some construction of the same was a self-filled	
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 5791 9,524,086.31 11,281,873.97 18.5% b) Audit Adjustments 50, As of July 1 - Audited (F1a + F1b) 50, Audit Adjustments 70, Audit Adjustments 70, Audit Adjustments 70, Audit Adjustments 70, Audit Adjustments 70, Audit Adjustments 70, Audited (F1a + F1b) 70, Audited (F1a + F1b) 70, Audited (F1a + F1b) 70, Audited Beginning Balance (F10 + F1d) 70, Audited Beginning Balance (F10 + F1d) 70, Audited Beginning Balance (F10 + F1d) 70, Audited Beginning Balance (F10 + F1d) 70, Audited Beginning Balance (F10 + F1d) 70, Audited Beginning Balance (F10 + F1d) 70, Audited Beginning Balance (F10 + F1d) 70, Audited Beginning Balance 70, Audited Beginning Balance (F10 + F1d) 70, Audited Beginning Balance (F10 + F1d) 70, Audited Beginning Balance (F10 + F1d) 70, Audited Beginning Balance (F10 + F1d) 70, Audited Balance 71, Audited Balance 71, Audited Balance 71, Audited Balance 71, Audited Balance 71, Audited	E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	*****				
1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 9,524,086.31 11,281,873.97 18.5% c) As of July 1 - Audited (F1a + F1b) c) 9,524,086.31 11,281,873.97 18.5% d) Other Restatements 9795 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,	THE CONTRACT OF THE CONTRACT O			1,101,101,00	333,733,00	-81.0%
a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) c) Audit Adjustments d) Other Restatements e) Adjust fine F1b d) Other Restatements e) Adjust deginning Balance (F1c + F1d) 2) Ending Balance, Une 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepalal Items All Others Prepalal Items All Others Prepalal Items All Others Balance B						
b) Audit Adjustments 9793 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.			9701	0.504.000.04		
C) As of July 1 - Audited (F1a + F1b) d) Other Restatements 9795 0, 00 0						
d) Other Restatements 9795 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.			9793	i i		0.0%
e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) 3,524,086,31 11,281,873,97 11,815,606,97 3,0% Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores 9712 0,000 7,	· · · · · · · · · · · · · · · · · · ·		07707	1	•	18.5%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores 9712 9713 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.			9795		0,00	0,0%
Components of Ending Fund Balance a) Nonspendable Revolving Cash Storas 9711 0.00 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	· · · · · · · · · · · · · · · · · · ·			·	11,281,873,97	18,5%
a) Nonspendable Revolving Cash Stores 9712 Prepaid Items 9713 All Others 9719 None Prepaid Items 9719 All Others 9719 Other Assignments (by Resource/Object) Other Assignments (by Resource/Object) Presource (Disparents) Other Assignments (by Resource/Object) Reserve for Economic Uncertainties Prepaid Items 9711 Other Assignments (by Resource/Object) Prepaid Items 9712 Prepaid Items 9713 Other Assignments 9719 Other Assignments 9740 Other Assignments (by Resource/Object) Prepaid Items 9750 Other Assignments (by Resource/Object) Prepaid Items 9750 Other Assignments (by Resource/Object) Prepaid Items 9750 Other Assignments (by Resource/Object) Prepaid Items 9750 Other Assignments (by Resource/Object) Prepaid Items 9750 Other Assignments (by Resource/Object) Prepaid Items 9750 Other Assignments (by Resource/Object) Other Assignments (by Resource/Object) Prepaid Items 9750 Other Assignments (by Resource/Object) Other Assignm				11,281,873.97	11,615,606.97	3.0%
Revolving Cash 9711 0.00 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 Prepaid Items 9713 0.00 0.00 0.00 All Others 9719 0.00 0.00 0.00 Bestricted 9740 6.422,819.96 6,768,075.96 5.4% Committed 9750 0.00 0.00 0.00 Other Commitments (by Resource/Object) 9760 0.00 0.00 0.00 Other Commitments (by Resource/Object) 9760 0.00 0.00 0.00 Other Assignments (by Resource/Object) 9780 4,859,054.01 4,847,531.01 -0.2% Other Assignments (by Resource/Object) 9780 0.00 0.00 0.00 Other Assignments (by Resource/Object) 9780 0.00 0.00 0.00 Other Assignments (by Resource/Object) 9780 0.00 0.00 0.00 Other Assignments (by Resource/Object) 9780 0.00 0.00 0.00 Other Assignments (by Resource/Object) 9780 0.00 0.00 0.00 Other Assignments (by Resource/Object) 9780 0.00 0.00 0.00 Other Assignments (by Resource/Object) 9780 0.00 0.00 0.00 Other Assignments (by Resource/Object) 9780 0.00 0.00 0.00 Other Assignments (by Resource/Object) 9780 0.00 0.00 0.00 Other Assignments (by Resource/Object) 9780 0.00 0.00 0.00 Other Assignments (by Resource/Object) 9780 0.00 0.00 0.00 Other Assignments (by Resource/Object) 9780 0.00 0.00 0.00 Other Assignments (by Resource/Object) 9780 0.00 0.00 0.00 Other Assignments (by Resource/Object) 9780 0.00 0.00 0.00 Other Assignments (by Resource/Object) 9780 0.00 0.00 0.00 Other Assignments (by Resource/Object) 9780 0.00 0.00 0.00 0.00 Other Assignments (by Resource/Object) 0.00						
Stores 9712 0.60 0.00						
Prepaid Items 9713 0.00 0.00 0.0% All Others 9719 0.00 0.00 0.0% b) Restricted 9740 6.422,819.96 6,768,075.96 5.4% c) Committed 9750 0.00 0.00 0.0% Stabilization Arrangements 9760 0.00 0.00 0.0% Other Commitments (by Resource/Object) 9760 0.00 0.00 0.0% Other Assignments (by Resource/Object) 9780 4,859,054.01 4,847,531.01 -0.2% e) Unassigned/Unappropriated 9789 0.00 0.00 0.0% Unassigned/Unappropriated Amount 9780 0.00 0.00 0.0%				The Committee of the Co		
All Others 9719 0.00 0.00 0.0% All Others 9719 0.00 0.00 0.00 b) Restricted 9740 6,422,819.96 6,768,075.96 5.4% c) Committed Stabilization Arrangements 9750 0.00 0.00 0.00 Other Commitments (by Resource/Object) 9760 0.00 0.00 0.00 d) Assigned Other Assignments (by Resource/Object) 9780 4,859,054.01 4,847,531.01 e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 Unassigned/Unappropriated Amount			1	0.00	(0.00	0.0%
b) Restricted 9740 6,422,819.96 6,768,075.96 5.4% c) Committed 9750 0.00 0.00 0.0% Other Commitments (by Resource/Object) 9760 0.00 0.00 0.0% Other Assignments (by Resource/Object) 9780 4,859,054.01 4,847,531.01 -0.2% Other Assignments (by Resource/Object) 9789 0.00 0.00 0.0% Other Assignments (by Resource/Object) 9780 0.00 0.00 0.00 0.0% Other Assignments (by Resource/Object) 9780 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0				0,00	0.00	
c) Committed Stabilization Arrangements 9750 Other Commitments (by Resource/Object) 4,859,054.01 6,763,076.96 6,4% 0,00			9719	0,00	0,00	0.0%
Stabilization Arrangements 9750 0.00 <td< td=""><td>•</td><td></td><td>9740</td><td>6,422,819,96</td><td>6,768,075.96</td><td>5.4%</td></td<>	•		9740	6,422,819,96	6,768,075.96	5.4%
Other Commitments (by Resource/Object) 9760 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0			İ			
Other Commitments (by Resource/Object) 9760 0,00 0,00 0,00 d) Assigned 9780 4,859,054,01 4,847,531.01 -0.2% e) Unassigned/Unappropriated 9789 0,00 0,00 0,00 Unassigned/Unappropriated Amount 9789 0,00 0,00 0,00	Stabilization Arrangements		9750	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object) 9780 4,859,054,01 4,847,531,01 -0,2% e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0,00 0,00 1,00 1,00 1,00 1,00 1,00 1,0	Other Commitments (by Resource/Object)		9760	0,00	PARTIES OF THE PROPERTY OF THE STATE OF THE	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 Unassigned/Unappropriated Amount	d) Assigned					5.5 %
e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0,00 0.00 0,00 0,00 0,00 0,00 0,00 0,0	Other Assignments (by Resource/Object)		9780	4,859,054.01	4,847.531.01	-n 2%
Unassigned/Unappropriated Amount	e) Unassigned/Unappropriated					-0,276
Unassigned/Unappropriated Amount	Reserve for Economic Uncertainties		9789	0,00	000	100 m
	Unassigned/Unappropriated Amount			0,00	0.00	0.0%

Unaudited Actuals Capital Facilities Fund Exhibit: Restricted Balance Detail

15 63552 0000000 Form 25 D8A7GUYA85(2022-23)

	Resource	Description	2022-23 Unaudited 2023-24 Actuals Budget
	9010	Other Restricted Local	6,422,819,96 6,768,075,96
Total, Restricted Balance			6,422,819.96 6,768,075,96

					D8A7GUYA85(2022-
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					The state of the s
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	 Loss of the notation contribution of the State of the Sta
3) Other State Revenue		8300-8599	0.00	0.00	1
4) Other Local Revenue		8600-8799	37,647.02	3,299.00	1
5) TOTAL, REVENUES			37,647.02	3,299.00	-91.29
B. EXPENDITURES				Tita in the state	T-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0,00	2. 数据标准计算 1. 1913年2月26日 21日 4月日 4月日 4月日	0.09
3) Employee Benefits		3000-3999	0.00	0.00	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	0.00	1	0.0
6) Capital Outlay		6000-6999	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	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,647.02	3,299.00	04.26
O. OTHER FINANCING SOURCES/USES				0,200,00	-91.29
1) Interfund Transfers					
a) Transfers In		8900-8929	0,00		
b) Transfers Out		7600-7629	1	0.00	0.09
2) Other Sources/Uses		7000-7029	0.00	0.00	0.09
a) Sources		0000 0070			
b) Uses		8930-8979	0,00	0.00	0.09
3) Contributions		7630-7699	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	0.00	0.00	0.09
			0.00	0,00	0.09
ENET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			37,647.02	3,299,00	-91,29
FUND BALANCE, RESERVES					1
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	,	9791	34,433,17	72,080.19	109,3%
b) Audit Adjustments		9793	0.00	0,00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,433.17	72,080,19	109,39
d) Other Restatements		9795	0.00	0,00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			34,433,17	72,080.19	109.39
2) Ending Balance, June 30 (E + F1e)			72,080,19	75,379,19	4.69
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	•	9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	* (a) 0.09
Prepaid Items		9713	0,00	0.00	0.09
All Others		9719	0,00	0.00	0.09
b) Restricted		9740	0.00	0,00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	000	
Other Commitments		9760	0,00	0.00	0.09
d) Assigned		3700	0,00	0,00	0.0%
Other Assignments		0700			
e) Unassigned/Unappropriated		9780	72,080.19	75,379.19	4.69
				2000年	
Reserve for Economic Uncertainties		9789	0.00	.0.óo	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09
ASSETS					
1) Cash					
a) in County Treasury		9110	62,479.95		
			0.00	Ī	
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	i i	
b) In Banks		9111 9120	0,00		
		ì			
b) in Banks		9120	0,00		

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

		7		D8A7GUYA85(2022-2	
Description Resource Code	es Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference	
2) Investments	9150	0.00			
3) Accounts Receivable	9200	12,099,50			
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				
9) Lease Recelvable	9380	0.00			
10) TOTAL, ASSETS	9360	0.00			
H. DEFERRED OUTFLOWS OF RESOURCES		74,579,45			
1) Deferred Outflows of Resources	2.00				
2) TOTAL, DEFERRED OUTFLOWS	9490	0.00			
I. LIABILITIES		0.00			
1) Accounts Payable	9500	0.00			
2) Due to Grantor Gov ernments	9590	0.00			
3) Due to Other Funds	9610	2,499.26			
4) Current Loans	9640	0.00			
5) Unearned Revenue	9650	0.00			
6) TOTAL, LIABILITIES		2,499.26			
J. DEFERRED INFLOWS OF RESOURCES		2,100120			
1) Deferred Inflows of Resources	9690	0.00			
2) TOTAL, DEFERRED INFLOWS	0000	0.00			
K, FUND EQUITY		0,00			
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)		70.000.40			
FEDERAL REVENUE		72,080,19			
All Other Federal Revenue	i				
TOTAL, FEDERAL REVENUE	8290	0.00	0,00	0.0%	
		0,00	0.00	0.0%	
OTHER STATE REVENUE					
School Facilities Apportionments	8545	0.00	0.00	0.0%	
Pass-Through Revenues from State Sources	8587	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					
Sales				*	
Sale of Equipment/Supplies	8631	0.00	0.00	0.0%	
Leases and Rentals	8650	0.00	0.00		
Interest	8660	37,647,02	3,299,00	0.0%	
Net Increase (Decrease) In the Fair Value of Investments	8662	0.00		-91,2%	
Other Local Revenue	3332	0.00	0,00	0.0%	
All Other Local Revenue	genn	2.50			
All Other Transfers In from All Others	8699	0.00	0.00	0,0%	
TOTAL, OTHER LOCAL REVENUE	8799	0.00	0.00	0.0%	
OTAL, REVENUES		37,647.02	3,299.00	-91.2%	
CLASSIFIED SALARIES		37,847.02	3,299,00	-91,2%	
	1				
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%	
MPLOYEE BENEFITS				0.070	
STRS	3101-3102	0,00	0.00	0.0%	
PERS	3201-3202	0,00	0,00		
OASDI/Medicare/Alternative	3301-3302	0.00		0.0%	
Health and Welfare Benefits	3401-3402	1	0.00	0,0%	
Unemploy ment Insurance		0,00	0.00	0.0%	
Workers' Compensation	3501-3502	0,00	0.00	0.0%	
	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%	
Ifomla Dept of Education			0,00	0.09	

SACS Financial Reporting Software - SACS V7

File: Fund-D, Version 5

					D8A7GUYA85(2022-23
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
BOOKS AND SUPPLIES				radionale description and	5 (2) 42 (9) (3 (4) (9) (8)
Books and Other Reference Materials		4200	0.00	0.00	A XA
Materials and Supplies		4300	0,00	0.00	0.0%
Noncapitalized Equipment		4400	0,00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		1,00	0,00		0,0%
SERVICES AND OTHER OPERATING EXPENDITURES			0,00	0,00	0.0%
Subagreements for Services		5100			
Travel and Conferences	•	5200	0,00	0.00	0.0%
Insurance			0,00	0,00	0,0%
Operations and Housekeeping Services		5400-5450	0.00	0,00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5500	0.00	0.00	0.0%
Transfers of Direct Costs		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5710	√ n 0.00°	0,00	0.0%
4		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0,00	0,0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0,00	0.00	0.0%
Land Improvements		6170	0,00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0,00	0.00	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0,00	0.00	0.0%
Equipment		6400	0.00		0.0%
Equipment Replacement		6500		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		6700	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)			0,00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					25
To Districts or Charter Schools					$\cdot = -i \frac{i \sigma_1^2}{i L_1^2}$
		7211	0.00	0,00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service				•	
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0,00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0,00	0.00	0,0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					0.070
INTERFUND TRANSFERS IN			•		
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.004
Other Authorized Interfund Transfers In		8919	0,00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0,00	!	0.0%
INTERFUND TRANSFERS OUT			0,00	0,00	0.0%
To: State School Building Fund/County School Facilities Fund		7040			
Other Authorized Interfund Transfers Out		7613	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		7619	0,00	. 0.00	0.0%
			0,00	0.00	0.0%
OTHER SOURCES/USES			. 2		
SOURCES .	•				
Proceeds					14
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		_			5,578
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00		0.0%
Proceeds from SBITAs	*	8974	1	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES		09/9	0.00	0.00	0.0%
(4) 10 17 114 000 110 110			0,00	0,00	0.0%

Unaudited Actuals County School Facilities Fund Expenditures by Object

15 63552 0000000 Form 35 D8A7GUYA85(2022-23)

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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		······································	The state of the s		0.07
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0,00	0.00	0,0%

				T - 1 - 1 - 1 - 1	D8A7GUYA85(2022-
Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES	· · · · · · · · · · · · · · · · · · ·	······································		Asia Erregia anta	
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	37,647.02	3,299.00	-91.2
5) TOTAL, REVENUES			37,647,02	3,299.00	ł.
B. EXPENDITURES (Objects 1000-7999)			1945 - 1941 - 1941 - 1948 - 1948 - 1948 - 1948 - 1948 - 1948 - 1948 - 1948 - 1948 - 1948 - 1948 - 1948 - 1948	0,200,00	-91.2
1) Instruction	1000-1999		0.00	0.00	100
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0
3) Pupii Services	3000-3999		0.00	14.75 N. 12.12 C. 13.14 July 11.	0.0
4) Ancillary Services	4000-4999		0,00	0.00	0.0
5) Community Services	5000-5999			0.00	0.0
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		[1] A. S. T. T. T. T. T. T. T. T. T. T. T. T. T.	0.00	0,0
8) Plant Services	8000-8999		0.00	0.00	0,0
	0000-0000	Funent 7000	0.00	0,00	0,0
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0
10) TOTAL, EXPENDITURES		7777	0.00	0,00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			37,647,02	3,299.00	-91.2
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				-1.00	0,0
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0,00	0.09
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)			37,647,02	3,299.00	-91,2
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance .					
a) As of July 1 - Unaudited		9791	34,433.17	72,080.19	109,3
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			34,433,17	72,080.19	109.39
d) Other Restatements		9795	0,00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			34,433.17	72,080.19	109.39
2) Ending Balance, June 30 (E + F1e)			72,080.19	75,379,19	
Components of Ending Fund Balance		İ	, _,,=====	10,010,10	4.69
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	
Stores		9712	FOR CONTRACTOR SECTION SERVICES	0.00	0.09
Prepaid Items		9713	0.00 0.00	CONTRACTOR OF THE STATE	0.00
All Others		9719		0.00	0.09
b) Restricted		9719	0.00	0,00	0.09
c) Committed		974U	0.00	0.00	0,09 041293 K24E77 HOSKE VEHANDARD
Stabilization Arrangements		0750			
Other Commitments (by Resource/Object)		9750	0.00	0.00	0.09
d) Assigned		9760	0,00	0.00	0.09
Other Assignments (by Resource/Object)					-
•		9780	72,080.19	75,379.19	4.69
e) Unassigned/Unappropriated		į.	To the		
Reserve for Economic Uncertainties		9789	0,00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0,00	0,00	0,0%

Total, Restricted Balance

Unaudited Actuals County School Facilities Fund Exhibit: Restricted Balance Detail

15 63552 0000000 Form 35 D8A7GUYA85(2022-23)

			.,		D8A7GUYA85(2022-2
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES			The Walter	建学生工艺技术	1,000,000,000
1) LCFF Sources		8010-8099	0,00	0.00	0.09
2) Federal Revenue		8100-8299	0,00	0,00	0.0%
3) Other State Revenue		8300-8599	2,589.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	692,596.00	0.00	-100.0%
5) TOTAL, REVENUES			695,185,00	0.00	-100.09
B. EXPENDITURES			and the Repty	CASSELLOS COLORS E	date of the first tracks
1) Certificated Salaries		1000-1999	0,00	0.00	0:09
2) Classified Salaries		2000-2999	0.00	0.00	160,09
3) Employee Benefits		3000-3999	0.60	0,00	0.69
4) Books and Supplies		4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	
6) Capital Outlay		6000-6999	0.00		0.0
7) Ollow Outes (such titles Transfers of Indiana) Out)		7100-7299,		190.00 m 10.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	761,345,00	0.00	-100.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	SECTION AT ACCOUNT THE OPERATE CONTRACTOR AND ACCOUNT.
9) TOTAL, EXPENDITURES			761,345.00	0,00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				0,00	-100,09
FINANCING SOURCES AND USES (A5 - B9)			(66,160,00)	0,00	-100.09
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0,00	0.09
b) Transfers Out		7600-7629	0.00	0,00	0.09
2) Other Sources/Uses				0,00	0.09
a) Sources		8930-8979	3,899.00	0.00	
b) Uses		7630-7699	0.00	0.00	-100,0
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0900-0999	a Chailteanna	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,899,00	0.00	-100.0%
			(62,261,00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					. 7 9
a) As of July 1 - Unaudited		9791	645,064.00	582,803,00	-9.7%
b) Audit Adjustments		9793	0,00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		i	645,064.00	582,803.00	-9.7%
d) Other Restatements		9795	0,00	0,00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			645,064.00	582,803.00	-9.7%
2) Ending Balance, June 30 (E + F1e)			582,803.00	582,803.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					1. 人名西蒙拉
Revolving Cash		9711	0.00	0,00	0.0%
Stores		9712	0.00	0.00	THE RESERVE OF THE PARTY OF THE
Prepaid Items		9713	0.00	America de la constitución de la constitución de la constitución de la constitución de la constitución de la c	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		:	The second of the second second second	0.00	,0.0%
c) Committed		9740	0,00	0,00	0,0%
Stabilization Arrangements		Ì			
Other Commitments		9750	0.00	0.00	0.0%
		9760	0.00	0,00	0.0%
d) Assigned					
Other Assignments		9780	582,803,00	582,803.00	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%
ASSETS	- 10.1				5,076
1) Cash		i			ŧ
a) In County Treasury		9110	579,102.00		·
Fair Value Adjustment to Cash in County Treasury		9111	1		
b) in Banks		1	0.00		•
c) In Revolving Cash Account		9120	0,00		
		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0,00		7
e) Collections Awaiting Deposit		9140	0.00		

Callfornia Dept of Education SACS Financial Reporting Software - SACS V7 File: Fund-D, Version 5

					D8A7GUYA85(2022-
Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,701,00		
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			582,803.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0,00		
1. 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	5.000		-
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			0.00		
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (16 + J2)			582,803,00		
FEDERAL REVENUE			002,000,00		
All Other Federal Revenue		8290	0,00	0.00	
TOTAL, FEDERAL REVENUE		2233	0.00	0.00	0.0
OTHER STATE REVENUE			0.00	0.00	0,0
Tax Relief Subventions					•
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	2,589.00	0.00	
Other Subv entions/In-Lieu Taxes		8572	0,00	0.00	-100.0
TOTAL, OTHER STATE REVENUE		3072		0.00	0.0
OTHER LOCAL REVENUE			2,589.00	0.00	-100.0
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies				*	
Secured Roll		9944			1
Unsecured Roll		8611	583,598.00	0,00	-100.09
Prior Years' Taxes		8612	70,828,00	0.00	-100.09
Supplemental Taxes		8613	3.00	0.00	-100.0
Penalties and Interest from Delinquent Non-LCFF Taxes		8614	25,658,00	0.00	-100.09
Interest		8629	101.00	0.00	-100.09
Net Increase (Decrease) in the Fair Value of Investments	4 10 10	8660	12,408.00	0.00	-100.09
Other Local Revenue		8662	0.00	0.00	0.09
All Other Local Revenue		8699	0.00	0,00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE		.	. 692,596.00	0.00	-100.09
DTAL, REVENUES			695,185.00	0.00	-100.09
THER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	125,483,00	0.00	-100.09
Bond Interest and Other Service Charges		7434	635,862.00	0.00	-100.09
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			761,345.00	0,00	-100,09
OTAL, EXPENDITURES			761,345.00	0.00	
TERFUND TRANSFERS			- 5 (15 (5150	0,00	-100.09
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	_
		0010	0,00	0.00	0,0%

California Dept of Education

SACS Financial Reporting Software - SACS V7

File: Fund-D, Version 5

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

15 63552 0000000 Form 51 D8A7GUYA85(2022-23)

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					0.0.7
To: General Fund		7614	0.00	0,00	0,0%
Other Authorized Interfund Transfers Out		7619	0,00	0,00	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0,00	0,0%
OTHER SOURCES/USES				0,00	0,0%
SOURCES					,
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	
All Other Financing Sources		8979	3,899.00	0.00	0.0%
(c) TOTAL, SOURCES		33.3	3,899.00	0,00	-100.0%
USES	······································		3,300,00	0,00	-100.0%
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	
All Other Financing Uses		7699	0.00		0.0%
(d) TOTAL, USES		, 500	0,00	0.00	0,0%
CONTRIBUTIONS			0,00	0.00	0.0%
Contributions from Unrestricted Revenues		8980	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		5550	0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)	**************************************		3,899,00	0,00	-100,0%

					D8A7GUYA85(2022-
Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES			La di Paka da	Mary of the colours	1. J. Or 2 Margarda
1) LCFF Sources		8010-8099	0.00	0.00	6.0
2) Federal Revenue		8100-8299	0.00	A great think the state of the	0.0 0.0
3) Other State Revenue		8300-8599	2,589,00	0,00	-100.0
4) Other Local Revenue		8600-8799	692,596.00	1	-100.0
5) TOTAL, REVENUES			695, 185.00	0.00	-100.0
B. EXPENDITURES (Objects 1000-7999)			Description of the second	1604 C. C. C. C. C. C. C. C. C. C. C. C. C.	-100,0
1) Instruction	1000-1999		0.00	0.00	¥0.0
2) Instruction - Related Services	2000-2999		0.00	0.00	The second second
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		0.0
7) General Administration	7000-7999		0.00	0.00	0.0
8) Plant Services	8000-8999		0.00	0.00	6,0
9) Other Outgo		Except 7600-		0.00	0.0
	9000-9999	7699	761,345.00	0.00	-100.0
10) TOTAL, EXPENDITURES			761,345.00	0.00	-100.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)	-		(66,160,00)	0.00	
D, OTHER FINANCING SOURCES/USES			(00,100,00)	0,00	-100.0
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				0.00	0,0
a) Sources		8930-8979	3,899.00	0.00	400.00
b) Uses		7630-7699	0.00	0,00	-100.0° 0.0°
3) Contributions		8980-8999	0.00	0.00	10.0
4) TOTAL, OTHER FINANCING SOURCES/USES		ı	3,899.00	0.00	-100,0
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(62,261.00)	0,00	-100,0
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				·	
a) As of July 1 - Unaudited		9791	645,064.00	582,803,00	-9.79
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			645,064.00	582,803.00	-9.79
d) Other Restatements		9795	0.00	0,00	0.09
e) Adjusted Beginning Balance (F1c + F1d)	,		645,064.00	582,803,00	-9,79
2) Ending Balance, June 30 (E + F1e)			582,803,00	582,803.00	0.09
Components of Ending Fund Balance					
a) Nonspendable					10000000
Rev olv Ing Cash		9711	0.00	0,00	0.09
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	10.00°	0,00	0.09
All Others		9719	0.00	0.00	Contained the state
b) Restricted		9740	0.00	0.00	0.09
c) Committed		ŀ	The state of the s		0.09
Stabilization Arrangements		9750	0.00	0.00	10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Other Commitments (by Resource/Object)		9760	0.00	The state of the s	0.00
d) Assigned			0.00	0.00	0.09
Other Assignments (by Resource/Object)		9780	582,803.00	500 000 00	
e) Unassigned/Unappropriated		5100	902,003,00	582,803,00	0.09
				apatite に ちゅうし いまではとずは光明を確認す	86.1785年1658年1885年1885年1886年1886年
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09

Unaudited Actuals Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

15 63552 0000000 Form 51 D8A7GUYA85(2022-23)

Resource

Description

2022-23 Unaudited Actuals

2023-24 Budget

Total, Restricted Balance

0.00 0.00

	·	**************************************			7	3A7GUYA85(2022-23
Description	20	22-23 Unaudited Ac	tuals		2023-24 Budget	
респрион	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT				4	I ₁₁	
1. Total District Regular ADA						****
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,327.58	1,327.58	1,327,58	1,407,04	1,407,04	1,407,04
2. Total Basic Ald Choice/Court Ordered Voluntary Pupil Transfer Regular ADA	,			, , , , , , , , , , , , , , , , , , , ,	11707,04	1,407.04
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)						1.1
3. Total Basic Ald Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					. '	,
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,327.58	1,327.58	1,327.58	1,407.04	1,407,04	1,407.04
5. District Funded County Program ADA					1, 107,017	1,407.04
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,327,58	1,327.58	1,327.58	1,407.04	1,407,04	1,407.04
7. Adults in Correctional Facilities					1,707.04	1,407.04
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	20	22-23 Unaudited Act	uals		2023-24 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B, COUNTY OFFICE OF EDUCATION				H	<u> </u>	<u> </u>
1, County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					· · ·	
b. Juvenile Halls, Homes, and Camps	7.00					
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.
2. District Funded County Program ADA		.1				[
a. County Community Schools		1				
b. Special Education-Special Day Class	***************************************					<u> </u>
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 Tultion Fund (Out of State Tultion) [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,
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0,00	0.00	0.00	0.00	0.00	0.
. Adults in Correctional Facilities			· · · · · · · · · · · · · · · · · · ·	.,,,,,	3.00	0.
. County Operations Grant ADA						
. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)				(,)		

2022-23 Unaudited Actuals AVERAGE DAILY ATTENDANCE

15 63552 0000000 Form A D8A7GUYA85(2022-23)

	— <u> </u>					
Description	202	22-23 Unaudited Ac	ctuals		2023-24 Budget	
Securption	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 th	1eir Fund 01, 09, or 62	use this worksheet	to report ADA for thos	se charter schools.		
Charter schools reporting SACS financial data separately from the	ir authorizing LEAs in i	Fund 01 or Fund 62	use this worksheet to	report their ADA.		
FUND 01: Charter School ADA corresponding to SACS financia						
1. Total Charter School Regular ADA	T	T			T	T
2. Charter School County Program Alternative Education ADA				_II		<u> </u>
a. County Group Home and Institution Pupils		T	T			·
b. Juvenile Halls, Homes, and Camps						ļ
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(o)(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		<u> </u>	· I	Ц		0.00
a, County Community Schools			T		T	
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI		100				
d. Special Education Extended Year				1		
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools		Law (p. 19.				
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 fin	ancial data reported	In Fund 09 or Fur	nd 62.	II		0.00
5. Total Charter School Regular ADA						-4
6. Charter School County Program Alternative Education ADA				JI		
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			I	L	0,00	0.00
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
B. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0,00	0.00	0.00	0.00	0,00	0.00
o. 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:			L	*	***************************************	
Capital assets not being depreciated:				1		
Land	5,825,200.00		5,825,200.00	0.00	0.00	5,825,200.00
Work in Progress	tery consistented land little or requirements control Colored destroyance	And the second section of the section of the sect	0,00	0,00	0,00	0,00
Total capital assets not being depreciated	5,825,200.00	0,00	5,825,200.00	0.00	0,00	5,825,200.00
Capital assets being depreciated:	CONTRACTOR CONTRACTOR	4 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	CONTRACTOR OF STREET			-11012-01-01
Land Improvements	3,972,134.00		3,972,134.00	0,00	0.00	3,972,134.00
Buildings	11,965,725.00	Charles of the Charle	11,965,725.00	0.00	0,00	11,965,725,00
Equipment	1,799,177.00		1,799,177.00	0.00	0,00	1,799,177.00
Total capital assets being depreciated	17,737,036.00	0,00	17,737,036,00	0.00	0,00	17,737,036.00
Accumulated Depreciation for:	CHILD AND AND AND AND AND AND AND AND AND AN		MINISTER ORIGINATION CONTRACTOR AND AND AND AND AND AND AND AND AND AND	- Indiana de la constanta de l	0.00	17,737,036,00
Land Improvements	(1,499,001.00)		(1,499,001.00)	0.00	0.00	(1,499,001,00)
Buildings	(5,456,607,00)		(5,456,607.00)	0.00	0,00	
Equipment	(1,697,707.00)		(1,697,707.00)	0.00	0,00	(5,456,607,00)
Total accumulated depreciation	(8,653,315.00)	0.00	(8,653,315.00)	0.00	-	. (1,697,707,00)
Total capital assets being depreciated, net excluding lease and	COTATERATION AND ANALYSIA AND ANALYSIA STORE OF A COLOMBINE AND ANALYSIA ANALYSIA AND ANALYSIA AND ANALYSIA AND ANALYSIA	Trade and acquire spire and the state of the	OF THE PROPERTY OF THE PROPERT	0,00	0.00	(8,653,315.00)
subscription assets Lease Assets	9,083,721.00	0.00	9,083,721.00	0.00	0.00	9,083,721.00
		and the second consistency and the second construction of the second constr	0.00	. 0,00	0.00	0.00
Accumulated amortization for lease assets	Committee of the Commit		0.00			0,00
Total lease assets, net	0.00	0,00	0,00	0.00	· 0.00	0,00
Subscription Assets	measurement and a second secon	TO THE REST LEADING AND A STREET, WHICH A LOAD AND A STREET	0.00		The state of the s	0,00
Accumulated amortization for subscription assets	40h për raman sonun comprendent annossimme com		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	14,908,921.00	0.00	14,908,921.00	0.00	0.00	14,908,921.00
Business-Type Activities:				in chiant in the second second second second second second second second second second second second second se	To Tolker a rare as historia Bristonia (su marco) en uma p	The state of the s
Capital assets not being depreciated:						
Land	ANTICONON, Lamber (SPECTRUM) AND CONTROL OF THE SPECTRUM (AND CONTROL OF T	TOO HOLE TO CONTROL THE REPORT OF THE PROPERTY	0.00			0,00
Work in Progress	AMERICAN CHISTOTANIC CONTACTOR WAS ARRESTED FOR THE CONTACTOR OF THE CONTA		0,00		A STATE OF THE PARTY OF THE PAR	0.00
Total capital assets not being depreciated	0,00	0.00	0.00	0.00	0.00	0,00
Capital assets being depreciated:						the second secon
Land Improvements	THE WORLD CONTROL OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY.	· · · · · · · · · · · · · · · · · · ·	0,00			0.00
Buildings	William Transcond Committee Committe		0.00			0,00
Equipment	THE RESERVE AND THE PROPERTY AND THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY AND ADDRESS OF THE PROPERTY ADDRESS		0.00			0,00
Total capital assets being depreciated	0.00	0.00	0,00	0,00	0.00	0,00
Accumulated Depreciation for:				The state of the s	· · · · · · · · · · · · · · · · · · ·	THE PARTY PROPERTY OF THE PARTY
Land Improvements	PPR-ANASSON TYPENIA OSSIS A TRANSPORT A PROMISSION DE STORE	DOMESTIC COMMISSION OF STREET	0.00			0.00
Buildings			0.00		A CONTRACTOR OF THE PROPERTY O	0,00
Equipment	eumann constant announce and announce and transfer		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		
Lease Assets			0.00	0,00	0.00	0,00
Accumulated amortization for lease assets	ATTENNES OF THE PARTY OF THE PA			****		0,00
Total lease assets, riet	0,00	0.00	0,00	2.22	The state of the s	0.00
Subscription Assets	0,00	U, UU	0,00	0,00	0,00	0.00
Accumulated amortization for subscription assets	ACTIVITIES OF THE STATE OF THE	en erzerotus klada era erafold arantoneren kanad yft arakça op gra bandlara garant.	0,00	The state of the s		0.00
Total subscription assets, net	0.00		0,00			. 0,00
Business-type activity capital assets, net	0,00	0.00	0.00	0.00	0.00	0,00
saminas i po doni ni odpical dosoro, 110t	0.00	0,00	0.00	0.00	0.00	0.00

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

15 63552 0000000 Form CEA D8A7GUYA85(2022-23)

PARTI-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	7,090,106.43	301	0,00	303	7,090,106.43	305	94,010.68		307	6,996,095,75	309
2000 - Classified Salaries	2,318,220.77	311	79,741.15	313	2,238,479.62	315	149,777.19	ж алын олго үчхэлий үйй хол ойн дохг ойн болун моанг	317	2,088,702,43	319
3000 - Employee Benefits	4,740,431.56	321	151,387,85	323	4,589,043,71	325	171,860.61	ATTENDED TO SEE ATTENDED THE SEE STATE OF THE SECOND SEE AS THE SECOND SEE AS THE SECOND SECO	327	Marketine and the second secon	329
4000 - Books, Supplies Equip Replace, (6500)	1,341,106.34	331	62,652.69	333	1,278,453,65	335	350,924,29	Monydo Gwenn (FRANK) (19 Abril 1997) (19 Abril 1997) (19 Abril 1997)	337	4,417,183.10 927,529.36	339
5000 - Services & 7300 - Indirect Costs	2,289,833.64	341	14,647.26	343	2,275,186.38	345	193,268.97	Orneckinski (m. 1977) Ories (n. 1984) Savahinnin (m. 1974) Savahinnin (m	347	2,081,917.41	349
	port expenditures for the			TOTAL	17,471,269,79	365			TOTAL	16,511,428,05	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		ED No
1. Teacher Salaries as Per EC 41011	1100		375
2. Salaries of Instructional Aides Per EC 41011		5,618,876.43	"
	2100	1,005,910,13	380
3. STRS	3101 & 3102	1,018,292,15	382
4. PERS	3201 & 3202	215,478.07	38:
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	150,197.89	384
3. Health & Welfare Benefits (EC 41372)		100,197,09	-
(Include Health, Dental, Vision, Pharmaceutical, and			
Annulty Plans).	3401 & 3402	1,333,121.77	385
'. Unemploy ment Insurance	0504 8 0500	1,000,121,17	1
Windows Community of the Land	3501 & 3502	32,534.28	390
B. Workers' Compensation Insurance,	3601 & 3602	80,160,84	392
OPEB, Active Employees (EC 41372),		80,160.84	
•••••	3751 & 3752	0,00	
0. Other Benefits (EC 22310)	3901 & 3902		393
1. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	CONTRACTOR OF THE STATE OF THE	60,000.00	l oic
· · · · · · · · · · · · · · · · · · ·		9,514,571.56	398
2. Less: Teacher and Instructional Aide Salaries and			
Benefits deducted in Column 2		0.00	
3a. Less: Teacher and Instructional Aide Salaries and		0.00	
Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Alde Salaries and			
Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
4. TOTAL SALARIES AND BENEFITS			
		9,514,571.56	39
5. 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			
5. District is exempt from EC 41372 because it meets the provisions		57.62%	
•			
of EC 41374. (If exempt, enter 'X')		i	

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

15 63562 0000000 Form CEA D8A7GUYA85(2022-23)

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 provi	sions of EC 41374
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	51010 51 20 41014.
2. Percentage spent by this district (Part II, Line 15)	60.00%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	57.62%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	2.38%
5. Deficiency Amount (Part III, Line 3 times Line 4)	16,511,428.05
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	392,971.99

15 63552 0000000 Form DEBT D8A7GUYA85(2022-23)

Unaudited Actuals 2022-23 Unaudited Actuals Schedule of Long-Term Liabilities

Lakeside Union Elementary Kern County

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	18,112,387.00	(142,860.00)	17,969,527.00			17 969 527 00	
State School Building Loans Pay able			00.00			00 0	
Certificates of Participation Payable			00.00				
Leases Payable			00 0			00.0	
Lease Revenue Bonds Payable			00:0			00.00	
Other General Long-Term Debt			0.00			00.00	
Not Denoise Liebility			0.00			00.0	
ייפר די פוטיטון די פוט	13,698,313.00	(6,617,902.00)	7,080,411.00		1.00	7,080,410.00	
Total/Net OPEB Liability	2,810,680.00	342,640.00	3,153,320.00		1.00	3,153,319.00	
Compensated Absences Pay able	87,161.00	(17,755.00)	69,406.00		00.00	69,406.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	34,708,541.00	(6,435,877.00)	28,272,664.00	0.00	2.00	08 272 662 00	
Business-Type Activities:						2012011	00.0
General Obligation Bonds Payable			00.00			0.00	
State School Building Loans Payable			00.00			0.00	
Certificates of Participation Payable			00.00			0.00	
Leases Pay able			00.00			0.00	
Lease Revenue Bonds Payable			00.00			00.00	
Other General Long-Term Debt			00.00			0.00	
Net Pension Liability			00.00			0.00	
Total/Net OPEB Liability			00.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			00.00			0.00	
Business-type activities long-term liabilities	0.00	00.00	00.00	00.00	0.00	0.00	0.00

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Unaudited Actuals 2022-23 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

	Fu	nds 01, 09, and 62		
Section I - Expenditures	Goals	Functions	Objects	2022-23 Expenditures
A. Total state, federal, and local expenditures (all resources)	. All	All .	1000- 7999	22,041,161.29
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	3,235,161.79
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				0,200,101,70
1. Community Services	All	5000-5999	1000- 7999	95,244,84
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	67,494.09
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200- 7299	0.00
5. Interfund Transfers Out	All	9300	7600- 7629	0.00
		9100	7699	***************************************
6. All Other Financing Uses	All	9200	7651	0.00.
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate	All	All	8710	0.00
costs of services for which tuition is received)				0.00

Unaudited Actuals 2022-23 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

15 63552 0000000 Form ESMOE D8A7GUYA85(2022-23)

	Expenditures	
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)		162,738.93
D. Plus additional MOE expenditures;	1000- 7143, 7300- 7439	and the second s
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All All 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.	0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)		18,643,260,57
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)		1,327.58
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,043.04

Unaudited Actuals 2022-23 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

15 63552 0000000 Form ESMOE D8A7GUYA85(2022-23)

-		expenditures	
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 y ear official CDE MOE			
calculation). (Note: If the prior y ear 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 y ear expenditure amount.)		. 17,166,036.21	12,597.26
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior y ear			
MOE calculation (From Section IV)	·		0.00
2. Total adjusted base expenditure amounts (Line A plus			
Line A.1) B. Required effort (Line A.2)		17,166,036.21	12,597.26
times 90%) C. Current y ear expenditures		15,449,432.59	11,337.53
(Line I.E and Line II.B)	• ·	18,643,260,57	14 042 04
D. MOE		10,043,280,37	14,043.04
deficiency amount, if any (Line B minus Line C) (If negative, then			
zero)		0.00	0.00

Unaudited Actuals 2022-23 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

15 63552 0000000 Form ESMOE D8A7GUYA85(2022-23)

Y		
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	MOE Met	
requirement is		
not met. If		
elther column		
in Line A.2 or		
Line C equals		
zero, the MOE		
calculation is		
incomplete.)		
F. MOE		
deficiency		
percentage, if	·	
MOE not met;		
otherwise, zero		
(Line D divided		
by Line B)		
(Funding under		
ESSA cov ered		
programs in FY		
2024-25 may		
be reduced by	•	1
the lower of the		
two		
percentages)	0.00%	0,00%
SECTION IV - Detail of		0,0070
Adjustments to Base		Ì
Expenditures		ļ
(used in		
Section III,		
Line A.1)		
Description of		
Adjustments	Total Expenditures	Expenditures
лијионного советина и применителни применит	COMMINISTRATION CONTROL CONTRO	Per ADA
	A STATE OF THE STA	Annual and American International American
The state of the s		-
отконтурных это от выпат выбли на оборные на на на на на на на на на на на на на		direction of the second of the
		to far the second secon
Total		With the Particular property of the Particular Confession of the Particula
adjustments to		
base		l
expenditures		
	0,00	0.00

15 63552 0000000

Unaudited Actuals Fiscal Year 2022-23 School District Appropriations Limit Calculations

Lakeside Union Elementary Kern County

Form GANN D8A7GUYA85(2022-23)

		2022-23 Calculations			2023-24 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA		2021-22 Actual			2022-23 Actual	2
2021-22 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)					2022-23 Actual	
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT			TRANSPORT			
(Preload/Line D11, PY column)	13,652,474,33		13 652 474 33			2000
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,327.58		1,327.58			1,327.58
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adj	Adjustments to 2021-22	1-22	Ad	Adjustments to 2022-23	-23
3. District Lapses, Reorganizations and Other Transfers						27
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT						
(Lines A3 plus A4 minus A5)			0.00			CO CO
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 P2 Report	+	· ·	2023 24 B2 Ectimate	
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)	1,327.58		1,327.58	1,407.04		1,407,04
2. Total Charter Schools ADA (Form A, Line C9)	00.00		0.00	00.0	e e e e e e e e e e e e e e e e e e e	0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,327.58			1,407.04
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE		2022-23 Actual			2023-24 Budget	
AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)					**************************************	
1. Homeowners' Exemption (Object 8021)	17,705.79		17,705.79	17,299.00	Marie and an area and an area and an area and an area and an area and an area and an area and area and area an	17,299.00
2. Timber Yield Tax (Object 8022)	0.00		00.00	00.00		00.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		00.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,682,133.86		2,682,133.86	2,702,298.00		2,702,298.00
5. Unsecured Roll Taxes (Object 8042)	277,223.51		277,223.51	275,448.00		275,448.00
6. Prior Years' Taxes (Object 8043)	7,368.25	AND AND THE REAL PROPERTY AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON ADDRESS OF THE PERSON	7,368.25	79,197.00		79,197.00
7. Supplemental Taxes (Object 8044)	75,554.82		75,554.82	64,917.00		64,917.00

AID RECEIVED

- 1. Homeowners' Exemption (Object 8021)
 - Timber Yield Tax (Object 8022)
- 3. Other Subventions/In-Lieu Taxes (Object 8029)
- Secured Roll Taxes (Object 8041)
- 5. Unsecured Roll Taxes (Object 8042) 6. Prior Years' Taxes (Object 8043)
- 7. Supplemental Taxes (Object 8044)

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Unaudited Actuals Fiscal Year 2022-23 School District Appropriations Limit Calculations

Lakeside Union Elementary Kern County

		2022-23 Calculations			2023-24 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	(239,370.76)		(239,370.76)	(302,192.00)		(302 192 00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	1,232.74		1 232 74	1 500 00		4 500 00
10. Other In-Lieu Taxes (Object 8082)	00.00		00 0	0000	,	no noc'l
11. Comm. Redevelopment Funds (objects 8047 & 8625)	00 0		8 8	00.0		00.00
12. Parcel Taxes (Object 8621)	6		00.0			00.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	00.0		0.00			00.00
14. Penalties and Int. from Delinquent Non-LCFF	0.00		00.00	00'0		00.00
Taxes (Object 8629) (Only those for the abov e taxes)	0.00		00.0	C		c c
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						000
16. TOTAL TAXES AND SUBVENTIONS	-		and the second s		•.	
(Lines C1 through C15)	2,821,848.21	0.00	2,821,848,21	2,838,467,00	00 0	2 838 467 00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						7,000,10
17. To General Fund from Bond Interest and Redemption	A fee manne		and the following state on			
Fund (Excess debt service taxes) (Object 8914)	00.00		0.00	00.0	- Andrew Angles	000
18. TOTAL LOCAL PROCEEDS OF TAXES						200
(Lines C16 plus C17)	2,821,848.21	0.00	2,821,848.21	2.838.467.00	00 0	2 838 467 00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			133,793.25			45 297 51
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	667,508.39		667,508.39	684,385,00		684 385 00
OTHER EXCLUSIONS						2000
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)	667,508.39	00.00	801,301.64	684,385.00	00.0	729,682.51
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	14,211,401.79		14,211,401.79	15,683,259.00		15,683,259.00
25. LCFF/Rev enue Limit State Aid - Prior Years (Object 8019)	911.20		911.20	120,498.00		120 498 00
26. TOTAL STATE AID RECEIVED						
(Lines C24 plus C25)	14,212,312.99	0.00	14,212,312.99	15,803,757.00	0.00	15,803,757.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	25,363,243.95		25,363,243.95	22,550,568.00	rival-add), on expense	22,550,568.00
					*	

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Unaudited Actuals Fiscal Year 2022-23 School District Appropriations Limit Calculations

Lakeside Union Elementary Kern County

						,
		2022-23 Calculations			2023-24 Calculations	
ļ	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)	81.970.48		81 070 78	00000		
D. APPROPRIATIONS LIMIT CALCULATIONS		2022 22 A ct.121	01,070,10	20,000,00		20,000.00
PRELIMINARY APPROPRIATIONS LIMIT		zozz-zs Acidal			2023-24 Budget	
1. Revised Prior Year Program Limit (Lines A1 plus A6)			0.000			
2. Inflation Adjustment			13,652,474.33			14,683,236.14
3. Program Population Adjustment (Lines B3 div ided			1.0/55			1.0444
by [A2 plus A7]) (Round to four decimal places)			7			
4. PRELIMINARY APPROPRIATIONS LIMIT			0000			1.0599
(Lines D1 times D2 times D3)	-		17 683 236 14			
APPROPRIATIONS SUBJECT TO THE LIMIT			+1.000,1000,11			16,253,748.62
5. Local Revenues Excluding Interest (Line C18)			2 821 848 21			0000
6. Preliminary State Aid Calculation			2,021,040.21			2,838,467.00
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)			159 309 60			
Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but			2000			158,844.80
ind less tildl Zefo) Dialiminant State Aid in Local Limit (Constant of Lines Dec.)			12,662,689.57			14,144,964.13
			12,662,689,57			14,144,964.13
Local Neventies III Proceeds of Taxes						
Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			50,206.13			15,075.90
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,872,054.34			2 853 547 90
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)			12 612 483 44			77 000 000
9. Total Appropriations Subject to the Limit						14, 123,000.23
a. Local Revenues (Line D7b)			2,872,054.34			
b. State Subventions (Line D8)			12,612,483.44			1
c. Less: Excluded Appropriations (Line C23)			801,301.64			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT						
(Lines D9a plus D9b minus D9c)			14,683,236.14			
10. Adjustments to the Limit Per						
Government Code Section 7902.1			**************************************			
(Line D9d minus D4)			0.00			
SUMMARY		2022-23 Actual		. N	2023-24 Budaet	
11. Adjusted Appropriations Limit						
						_

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Unaudited Actuals Fiscal Year 2022-23 School District Appropriations Limit Calculations

Lakeside Union Elementary Kern County

					(11 11 11 11 11 11 11 11 11 11 11 11 11
	2022-23 Calculations			2023-24 Calculations	
	Extracted Data Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10) 12. Appropriations Subject to the Limit		14,683,236.14			16,253,748.62
(Line D9d)		14,683,236.14			
"* Please provide below an explanation for each entry in the adjustments column."					
		•			
Griselda Acev es	(661) 636-4185				
Gann Contact Person	Contact Phone Number	umber			

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Unaudited Actuals 2022-23 Unaudited Actuals Indirect Cost Rate Worksheet

15 63552 0000000 Form ICR D8A7GUYA85(2022-23)

Tail To General Authinistrative 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 service operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant service administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration.	Alman analy (1838) and a second
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)	388,410,10
2. Contracted general administrative positions not paid through pay roll	. Horanamananamanananananananananananananana
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	The Co. College was the College of t
administrative position paid through a contract. Retain supporting documentation in case of audit.	
	With many street for the street of the stree
B. Salaries and Benefits - All Other Activities	THE DESCRIPTION OF THE PARTY AND THE WEST THE STREET
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)	13,624,464.50
C. Percentage of Plant Services Costs Attributable to General Administration	An extract of the special of the state of th
(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	2.85%
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 addi	
to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnorr	nal · "
or mass" separation costs,	
Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing by	
policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State program	
may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation	n - j
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	4
employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golder	
Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federa	
programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in gene	
administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the	e pool.
A. Normal Separation Costs (optional)	
Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -
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.	स्थितीय गाँउ गाया स्थापना स्थापना स्थापना स्थापना स्थापना स्थापना स्थापना स्थापना स्थापना स्थापना स्थापना स्था
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)	Topy which was a state of the s
A. Indirect Costs	:
Other General Administration, less portion charged to restricted resources or specific goals (Functions 7300 7800 chiests 4000 5000 miles) Head Roll	
(Functions 7200-7600, objects 1000-5999, minus Line B9)	409,836.71
2. Centralized Data Processing, less portion charged to restricted resources or specific goals	
(Function 7700, objects 1000-5999, minus Line B10)	3,776,50

Unaudited Actuals 2022-23 Unaudited Actuals Indirect Cost Rate Worksheet

15 63552 0000000 Form ICR D8A7GUYA85(2022-23)

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0,0
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0,0
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	and the state of t
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	61,103.72
6. Facilities Rents and Leases (portion relating to general administrative offices only)	The state of the s
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	The second secon
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)	474,716.93
9. Carry-Forward Adjustment (Part IV, Line F)	(334,883,10
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	139,833,83
B. Base Costs	AND AND AND AND AND AND AND AND AND AND
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	11,233,354.03
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,409,614.36
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,853,568.86
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	The second secon
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	95,244.8
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	0.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	349,835,90
9. Other General Administration (portion charged to restricted resources or specific goals only)	O.OC
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	268,554.33
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	•
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	0,00
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	2,082,886.49
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	
13. Adjustment for Employment Separation Costs	0.00
a. Less: Normal Separation Costs (Part II, Line A)	
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0,00
	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	65,144.41
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)	17,358,203.22
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	Edichter gerer Miller in 1964 zowywykiskodowchiniczner c
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	2.73%
Preliminary Proposed Indirect Cost Rate	And the second s
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/lc)	
(Line A10 divided by Line B19)	0.81%
t IV - Carry-forward Adjustment	
he carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect	

Unaudited Actuals 2022-23 Unaudited Actuals Indirect Cost Rate Worksheet

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·	
the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the	
approv ed 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)	474,716,93
B. Carry-forward adjustment from prior year(s)	17.11,7.10,90
1. Carry-forward adjustment from the second prior year	25,329,54
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	C, UU
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect	
cost rate (4.81%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of	g-mentaleoditary process transported a subsystem for handle payout
(approved indirect cost rate (4.81%) times Part III, Line B19) or (the highest rate used to	
recover costs from any program (4.81%) times Part III, Line B19); zero if positive	(334,883,10)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(334,883,10)
E. Optional allocation of negative carry-forward adjustment over more than one year	(001,000.10)
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:	0.81%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward	ETT-STATEMENT CONTROL OF THE STATEMENT CONTROL
adjustment (\$-167441.55) is applied to the current year calculation and the remainder	-
(\$-167441.55) is deferred to one or more future years:	1.77%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward	Market State Company of the Company
adjustment (\$-111627.70) is applied to the current year calculation and the remainder	
(\$-223255.40) is deferred to one or more future years:	2.09%
LEA request for Option 1, Option 2, or Option 3	2.507,0
	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if	•
Option 2 or Option 3 is selected)	(334,883,10)
	Communication of the contract

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

			Approved indirect cost rate:		
			Highest rate used in any program:		
Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used	
01	2600	278,809.00	13,410,71	4,81%	•
01	4127	19,798.75	952,31	4.81%	
01	6053	217,387.65	10,456.35	4.81%	
01	6266	53,582.00	2,577,29	4.81%	
01	6762	340,404.32	16,373,45		

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	177,692,24		67,117.62	244,809,86
2. State Lottery Revenue	8560	301,709.67	4.5	153,679.20	455,388.87
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		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00
6. Total Available (Sum Lines A1 through A5)		479,401,91	0.00	220,796.82	700,198.73
B. EXPENDITURES AND OTHER FINANCING USES				We so the day of	
1. Certificated Salaries	1000-1999	0.00		(A) (1.1 0.00	0.00
2. Classified Salaries	2000-2999	0.00		89 18 18 18 10 00 J	0.00
3. Employ ee Benefits	3000-3999	19,186.44		1,000 0.00	19,186,44
4. Books and Supplies	4000-4999	236,190.42		91,130.87	327,321,29
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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			0.00	0.00
6. Capital Outlay	6000-6999	0.00	12.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.	0.00	0.00
7. Tuition	7100-7199	0.00			0,00
8. Interagency Transfers Out				Part of the	
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	7. V		0.00
10. Debt Service	7400-7499	0.00		18	0.00
11. All Other Financing Uses	7630-7699	0,00		B	0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		255,376.86	0.00	91,130.87	346,507.73
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	224,025.05	0.00	129,665,95	353,691.00

D. COMMENTS:

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.

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

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709.00	0.00	59.00	59.00	59.00	0.00	0.00	
							C. Total Allocation Factors
							Cafeteria (Funds 13 & 61)
							Child Dev elopment (Fund 12)
							
				in the second			v
	Nama anno e a						
							7150 Nonagency - Other
		MPROVED IN THE	was to come		No. on the sound of the sound o		7110 Nonagency - Educational
							Other Goals Description
							6000 ROC/P
147 00		6.00	6.00	6.00			5000-5999 Special Education (allocated to 5001)
							4850 Migrant Education
							4760 Bilingual
							4630 Adult Career Technical Education
							4620 Adult Correctional Education
							4610 Adult Independent Study Centers
							4110 Regular Education, Adult
							3800 Career Technical Education
							3700 Specialized Secondary Programs
							3550 Community Day Schools
							3400 Opportunity Schools
							3300 Independent Study Centers
			-				3200 Continuation Schools
							3100 Alternative Schools
562.00		53.00	53.00	53.00			1110 Regular Education, K-12
						Mayor Palicagness	0001 Pre-Kindergarten
						-	Instructional Goals Description
							(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)
PT Factor(s)	CU Factor(s)	CU Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	B. Enter Allocation Factor(s) by Goal:
482,384.91	0.00	2,182,496.47	200,251.19	1,318,520.96	0.00	0.00	A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)
Pupil Transportation (Function 3600)	Facilities Rents and Leases (Function 8700)	Plant Maintenance and Operations (Functions 8100- 8400)	Pupil Support Services (Functions 3100-3199 & 3900)	School Administration (Function 2700)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	Instructional Supervision and Administration (Functions 2100 - 2200)	
Pupils Transported	om Units	Classroom Units		me Equivalents	Teacher Full-Time Equivalents		

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Unaudited Actuals 2022-23 General Fund and Charter Schools Funds Program Cost Report

22,041,161.29	4,271,268,41	1,032,003,44	15,/3/,889,44	4, 100,000,00	12,004,200,31			
0.00		0.00			מה בבר החב הי	Total General Fund and Charter Schools Funds Expenditures	1	
47,782.12	7	1000				Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)		
4, 195, 968, 46	4, (33,300,40	47 782 12	0.00	0.00		Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)	Other Funds	
71,923,00	11,923.00					Other Outgo		Ī
0.00	200					Facilities Acquisition & Construction		
0.00	00.0					Enterprise		T
50 376 55 50 376 55	65 376 05					Food Services		
0.00		0.00	0.00	0.00	0.00	The same are subjustic Auto (165)	Other Costs	
100,845,43		5,600.59	95,244.84	0.00	95,244.84	Child Care and Day elonment Sontines	8500	
0,00		0.00	0.00	0.00	0.00	Nonagency - Other	8100	
0.00	*****	0.00	0.00	0.00	0.00	Nonagency - Educational	7110	
0.00		0.00	2.00				Other Goals	
2,469, 103,47		00.2	0.00	0.00	0.00	Regional Occupational Ctr/Prg (ROC/P)	6000	
3 488 483 47		138 230 05	2.350 924 42	476.415.12	1.874,509.30	Special Education	5000-5999	
0.00		0.00	0.00	0.00	0.00	Migrant Education	4850	
0 00		0.00	0.00	0.00	0.00	Bilingual	4760	
8		0.00	0.00	0.00	0.00	Adult, Career Technical Education	4630	
0.00		0.00	0.00	0,00	0.00	Adult Correctional Education	4620	
0.00		0.00	0.00	00.0	0.00	Adult Independent Study Centers	4610	
0.00		0.00	0.00	0,00	0.00	Regular Education, Adult	4110	
0.00		0.00	0.00	0.00	0.00	Career Technical Education	3800	
0.00		0.00	0.00	0.00	0.00	Specialized Secondary Programs	3700	
0.00		0.00	0,00	0.00	0.00	Community Day Schools	3550	
0,00		0.00	0.00	0.00	0.00	Opportunity Schools	3400	
0.00		0.00	0.00	0.00	0.00	Independent Study Centers	3300	
0.00	-	0.00	0,00	0.00	0.00	Continuation Schools	3200	
0.00		0.00	0.00	0.00	0.00	Alternative Schools	3100	T-
15,132,101.86		840,381.68	14,291,720.18	3,707,238.41	10,584,481.77	Regular Education, K-12	1110	Ī
0.00		0.00	0.00	0.00	0.00	Pre-Kindergarten	0001	I
							Instructional Goals	
Total Costs by Program (cal. 3 + 4 + 5) Column 6	Other Costs (Schedule OC) Column 5	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Subtotal (col. 1 + 2) Column 3	Allocated (Schedule AC) Column 2	Direct Charged (Schedule DCC) Column 1	Program/Activity	Goal	- 36
				Direct Costs				-tr

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

	8500	Functions 7100-7199 for goals 8100 and 8500	* E										
12,554,235,91	0,00	0.00	0_00	95,244.84	0.00	13,335.42	1,092,220.39	87,998.12	0,00	3,095,28	11,252,341,85	raigen costs	. Can Direct Charles den COSE
0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	Services	8500
95,244.84	0.00	0.00	0.00	95,244.84		0.00	0.00	0.00	0,00	0.00		Community Services	0.50
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	D.00	0,00	Nonagency - Other	/150
0.00	0,00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0,00	0.00	Nonagency - Educational	7110
0.00	0.00	0.00			0,00	0.00	0.00					The state of the s	Other Goals
1,074,009,00	0.00	0.90			200	200	0.00	0.00	0.00	0.00	0.00	ROC/P	6000
4 874 500 30	2 00	0.00			0.00	0.00	973,339.86	79,265,52	0.00	558,00	821,345.92	Special Education	5000-5999
0.00	0.00	0.00			0_00	0.00	0.00	0,00	0_00	0.00	0.00	Migrant Education	4850
0.00	0,00	0.00			0.00	0,00	0.00	0.00	0.00	0.00	0.00	Bilingual	4760
0.00	0.00	. 0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Adult Career Technical Education	4630
0.00	0,00	0.00			0.00	0,00	0.00	0.00	0.00	0.00	0.00	Adult Correctional Education	4620
0.00	0.00	0.00			0.00	0.00	0,00	0.00	0.00	0.00	0.00	Adult Independent Study Centers	4610
0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Regular Education, Adult	4110
0.00	0,00	0.00			0.00	0.00	0,00	0.00	0.00	0.00	0,00	Career Technical Education	3800
0.00	0.00	0.00			0.00	0.00	0,00	0.00	0.00	0.00	0.00	Specialized Secondary Programs	3700
0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Community Day Schools	3550
0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Opportunity Schools	3400
0.00	0.00	, 0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Independent Study Centers	3300
0.00	0.00	0.00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Continuation Schools	3200
0.00	0,00	0.00			0.00	0.00	00.00	0.00	0.00	0.00	0.00	Alternative Schools	3100
10,584,481,77	0.00	0.00			0.00	13,335,42	118,880.53	8,732_60	0.00	2,537.28	10,440,995,94	Regular Education, K-12	1110
0.00	0.00	0_00			0.00	0.00	0.00	0.00	0.00	0.00	0.00	Pre-Kindergarten	0001
									a de la companya de l				Instructional Goals
Total	(Function 8700)	(Functions 8100- 8400)	(Functions 7000- 7999, except 7210)*	(Functions 5000- 5999)	(Functions 4000-	(Function 3600)	(Functions 3110- 3160 and 3900)	(Function 2700)	(Functions 2420– 2495)	(Functions 2100– 2200)	(Functions 1000– 1999)	Type of Program	Goal
	Facilities Rents and Leases	Plant Maintenance and Operations	General Administration	Community Services	Ancillary Services	Pupil Transportation	Pupil Support Services	School Administration	Library, Media, Technology and Other Instructional Resources	Instructional Supervision and Administration	Instruction		

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

4, 180,000,00	18,400,304	4, 104, 400, 47	l as my shoots		
	100.00.01	2 402 604 6	1 5/8 770 45		Total Allocated Support Costs
0.00	0.00	0,00	0.00	Cafeteria (Funds 13 and 61)	T L
0.00	0,00	0.00	0.00	Child Day slopment (Fund 12)	
0.00	0.00	0.00	0.00	Adult Education (Fund 11)	
0.00	0.00	0.00	0,00	Chia Care and Day elopment Sycs.	Other Funds
0.00	0.00	0.00	0.00	Community Services	0.00
0.00	0.00	0.00	0.00	Nonagency - Other	7150
0.00	0.00	0,00	0.00	Nonegency - Educational	7110
					Other Goals
0.00	0.00	0.00	0.00	ROCIP	6000
476,415,12	100,014.92	221,948.79	154,451,41	Special Education (allocated to 5001)	5000-5999
0,00	0.00	0.00	0.00	Migrant Education	4850
0.00	0.00	0.00	0.00	Bingual	4760
0.00	0.00	0.00	0.00	Adult Career Technical Education	4630
0.00	0.00	0,00	0.00	Adult Correctional Education	4620
0.00	0.00	0.00	0.00	Adult Independent Study Centers	4610
0.00	0.00	0,00	0.00	Regular Education, Adult	4110
0.00	0,00	0.00	0.00	Career Technical Education	3800
0.00	0.00	0.00	0.00	Specialized Secondary Programs	3700
0,00	0.00	0.00	0.00	Community Day Schools	3550
0.00	0.00	0,00	00.00	Opportunity Schools	3400
0.00	0.00	0.00	0.00	Independent Study Centers	3300
00.00	0.00	0.00	0.00	Continuation Schools	3200
0.00	0.00	0,00	0.00	Alternative Schools	3100
3,707,238,41	382,369.99	1,960,547.68	1,364,320,74	Regular Education, K-12	1110
0.00	0.00	0.00	0.00	Pre-Kindergarten	0001
					Instructional Goals
Total	Pupils Transported	Classroom Units	Full-Time Equivalents	Type of Program	Goal
	put on Form PCRAF)	Allocated Support Costs (Based on factors input on Form PCRAF)	Allocated Support Co.		

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

5.88%	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	ţ
17,550,482,91	lotal Direct Charged and Allocated Costs [83 + 05]	
812,593,47	idal Direct Chagged Costs in Other Funds	1 0
0.00	Foundation (Funds 19 & 57, Objects 1000-5959, except 5100)	
812,593,47	Catritaria (Funds 13 & 61, Objects 1000-5989, except 5100)	3
0.00	Child Development (Fund 12, Objects 1000-6999, except 5100)	2
0.00	Adult Education (Fund 11, Objects 1000-5999, except 5100)	
	Direct Charged Costs in Other Funds	c.
16.737,889.44	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	3
4,183,653,53	Total Allocated Costs (from Form PCR, Column 2, Total)	2
12.554,235.91	Total Direct Charged Costs (from PCR, Column 1, Total)	-
	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	, co
1,032,003.44	Total Central Administration Costs in General Fund and Charter Schools Funds	5
3,776,50	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7989)	4
678,391.04	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7989)	C.
0.00	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-8898 and 9000, Objects 1000 - 7899)	2
349,835,90	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6899 and 5000, Objects 1000-7899)	
	Central Administration Costs in General Fund and Charter Schools Funds	۶

California Dept of Education SACS Financial Reporting Software - SACS V7 File: PCR, Version 4

15 63552 0000000 Form PCR D8A7GUYA85(2022-23)

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

4 277 288 44	4.193.968.46	11,923,00	0.00	65,376,96	lotal Other Costs
4,193,968.46	4,193,968.46				Culer Odigo (Dojects 1000 - 7999)
11,923.00		11,923.00			Arthur Victor 1900 1900.
0.00	,		0,00		English Annistra 9 Constraint - (Ottober 4000 COA)
55,376,95				00,010,00	Enterprise (Objects 1000-5889 Adol-5890)
				65 376 Q6	Food Services (Objects 1000-5999, 6400-6920)
Total	(Functions 9000- 9999)	(Function 8500)	(Function 6000)	(Function 3700)	Type of Activity
	Other Outgo	Acquisition & Construction	Enterprise	Food Services	
		T (1)		_	

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

		t Costs - erfund		t Costs - rfund				
escription)	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
1 GENERAL FUND	_							7010
Expenditure Detail	0.00	0.00	0,00	0,00				
Other Sources/Uses Detail		0.00	TI WITH TO THE PARTY OF THE PAR	0.00				
Fund Reconciliation					0.00	0.00	040.000	
3 STUDENT ACTIVITY SPECIAL REVENUE FUND	HATTIS ANKLOQUITY COMMINING COMMININ	ar mem entertementementementemente					943,923.72	3,970,000.0
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	- Million and the Million and	J		0,00	0.00	0.00		ĺ
Fund Reconciliation	· I				0.00	0.00		
CHARTER SCHOOLS SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	0.00	0,00	0.00	0.00				·
Other Sources/Uses Detail	0.00	U.UU	0.00	0,00				
Fund Reconciliation					0,00	0.00		
SPECIAL EDUCATION PASS-THROUGH FUND							0.00	0.0
Expenditure Detail								
Other Sources/Uses Detail	Control to the contro	t diel bereiten, Canit den er auftrach von gestabe	number of the second					
Fund Reconciliation						1790.16		
ADULT EDUCATION FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00	0,00	0.00				
	.	•			0.00	0.00		
Fund Reconciliation							0.00	0.00
CHILD DEVELOPMENT FUND			-					
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail		*			0.00	0.00		
Fund Reconciliation					ĺ		0.00	0.00
CAFETERIA SPECIAL REVENUE FUND								The state of the s
Expenditure Detail	0.00	0,00	0.00	0.00				
Other Sources/Uses Detail					0,00	0.00		
Fund Reconciliation							20,000.00	68,075.66
DEFERRED MAINTENANCE FUND							The state of the s	ATTENDE LANGUE PER PENNENNE EN EN EN EN EN EN EN EN EN EN EN
Expenditure Détail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					The state of the s	Marita in Color of the Communication on the Color of the	0.00	.37
PUPIL TRANSPORTATION EQUIPMENT FUND							particular construction and an extension of the state of	Transmitted and the state of th
Expenditure Detail	0.00	. 0.00						
Other Sources/Uses Detail					0.00	0,00		
Fund Reconciliation					O TOTAL OF THE STREET OF THE S	The same with the same of the	0,00	0:00
SPECIAL RESERVE FUND FOR OTHER THAN							A STATE OF THE PARTY OF THE PAR	************************************
PITAL OUTLAY]	
Expenditure Detail	Manager and their states and their states are	to the state of th						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	•						900,000.00	750,000.00
SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00	Vfn.a.t.White.				ļ	
Other Sources/Uses Detail					0.00	0.00		

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

		Costs -		t Costs -				-
	Inte	rfund 1	Inte	rfund I	Interfund	Interfund	Due From	Due To
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
53 TAX OVERRIDE FUND		Service de la laction de laction de laction de la laction de laction de la laction de laction de laction de la laction de la					Contracting a second management of the contraction	
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					Anten timeran erena menenanarian untuk	***************************************	0.00	0.00
56 DEBT SERVICE FUND							V.00	U.UU
Expenditure Detail								
Other Sources/Uses Detail	and to the supplemental supplemental sources of the supplement of the supplemental		A POWER LANGUAGE CONTRACT CONTRACTOR	and the second s	0,00	0,00		
Fund Reconciliation					227.72	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	0.00	0.00
57 FOUNDATION PERMANENT FUND							THE THE PROPERTY OF THE PROPER	V.UU
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	NT NEETE CETABURE ON THE STATE OF THE STATE	enderson houseness of the section of the	- Annie Mari	CONTRACTOR COMPANIES AND AND AND AND AND AND AND AND AND AND		0,00		
Fund Reconcillation						TO 4 TO 1	0.00	0.00
61 CAFETERIA ENTERPRISE FUND				**			0.00	0.00
Expenditure Detail	0,00	0.00	0.00	0.00				
Other Sources/Uses Detail	romentaminimontelampunge.	Windows and the second	• третический кинолиденция;«		0.00	0.00		
Fund Reconciliation						O.OO	0.00	
62 CHARTER SCHOOLS ENTERPRISE FUND							0,00	0.00
Expenditure Detail	0.00	0.00	0,00	0.00				
Other Sources/Uses Detail	oter minimum m	U.UU	0,00	0.00	0.00			
Fund Reconciliation					0,00	0.00		
63 OTHER ENTERPRISE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						_
Other Sources/Uses Detail	STORIGHT PLUS OF THE PROPERTY				0.00	0.00		
Fund Reconciliation					U.UU	0.00		
66 WAREHOUSE REVOLVING FUND						***	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	**************************************		ř.		0.00	0.00		
Fund Reconciliation					0.00	0.00		
67 SELF-INSURANCE FUND							0,00	0.00
Expenditure Detail	0,00	0.00						
Other Sources/Uses Detail	0,00	0.00						
Fund Reconcillation					0.00	0.00		e.
71 RETIREE BENEFIT FUND							0,00	0.00
Expenditure Detail						- 18 M		
Other Sources/Uses Detail	iwanna wazani a a a a				0.00			
Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND							0.00	0,00
Expenditure Detail	0,00	0.00						
Other Sources/Uses Detail	3,00	0,00						
Fund Reconciliation					0.00			
76 WARRANT/PASS-THROUGH FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation							0,00	(

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

		Costs - fund	II .	t Costs - fund				
Description	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
95 STUDENT BODY FUND					135.79%	"接接成"。		Control of the Contro
Expenditure Detail								
Other Sources/Uses Detail								,
Fund Reconciliation						141	0.00	0,00
TOTALS	0.00	0,00	0.00	0.00	0.00	0.00	4,913,923.72	4,913,923.72

15 63552 0000000 Report SEMA D8A7GUYA85(2022-23)

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

> Lakeside Union Elementary Kern County

									(22-22-)22
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)	Adiustments*	Total
	UNDUPLICATED PUPIL COUNT								147 00
TOTAL EXPENDITURES	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)								20.
1000-1999	Certificated Salaries	00.00	0.00	00.00	00.00	0,00	956,955.61		956.955.61
2000-2999	Classified Salaries	00.00	00.00	00.00	00.00	00.00	304,200.29		304.200.29
3000-3999	Employ ee Benefits	00.00	0.00	00.00	00.00	00.00	520,010.56		520.010.56
4000-4999	Books and Supplies	00.00	00.00	0.00	00.00	00.00	00.00		00.00
5000-5999	Services and Other Operating Expenditures	44,016.51	00.0	00.00	00.00	00.00	20,338.50		64,355.01
6669-0009	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	00.00	00.00	0.00	00.00	00.00	28,987.83		28,987.83
7130	State Special Schools	00.00	0.00	0.00	0.00	00.00	00.00		00.00
7430-7439	Debt Service	00.00	00.00	00.00	00.00	00.00	00.00		0.00
	Total Direct Costs	44,016.51	0.00	0.00	0.00	00.00	1,830,492.79	0.00	1,874,509.30
7310	Transfers of Indirect Costs	00.00	00.00	00.00	0.00	00.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	00.00	0.00	0.00	00.00	00.00	00.00		0.00
PCRA	Program Cost Report Allocations	476,415.13							476,415,13
	Total Indirect Costs and PCR Allocations	476,415.13	0.00	0.00	0.00	00.00	00.00	0.00	476,415.13
	TOTAL COSTS	520,431.64	0.00	0.00	0.00	00.00	1,830,492.79	00.00	2,350,924.43
FEDERAL EXPENDITURE	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)								
1000-1999	Certificated Salaries	00.00	0.00	0.00	0.00	0.00	240,422.30		240,422.30
2000-2999	Classified Salaries	00.00	00.00	0.00	00.00	00.00	60,872.84		60,872.84
3000-3999	Employ ee Benefits	00.00	0.00	0.00	00.00	00.00	94,035.26		94,035.26
4000-4999	Books and Supplies	00.00	0.00	0.00	0.00	0.00	00.00		0.00
2000-2888	Services and Other Operating Expenditures	00.00	0.00	0.00	0.00	0.00	276.60		276.60
6669-0009	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	00.00	00.00	00:00	0.00	0.00	0.00		00.00
7130	State Special Schools	00.00	0.00	00.00	00.00	0.00	0.00		0.00
7430-7439	Debt Service	00.00	0.00	00.00	00.00	0.00	0.00		0.00
	Total Direct Costs	00.00	0.00	00.00	00.00	00.00	395,607.00	00.00	395,607.00
7310	Transfers of Indirect Costs	00.00	0.00	00.00	00.00	00.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	00.00	00.00	00'0	00.00	0.00		0.00
	Total Indirect Costs	00.00	00.00	00.00	00.00	00.00	0.00	00.00	00.00
	TOTAL BEFORE OBJECT 8980	0.00	00.00	00.00	00.00	00.00	395,607.00	00.00	395,607.00
0868	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								395.607.00
of the contract of the contrac									

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

Lakeside Union Elementary Kern County

15 63552 0000000 Report SEMA D8A7GUYA85(2022-23)

DoA/GU/A85(2022-23)	, ,	_	7	7.16,533.37	243,327.45	425,975.30	0.00	64,078.41	28,987.83	0.00	0.00	1,478,902.30	0.00	0.00	476,415,13	_	-		1 955 317 //3		0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.00		0.00	0.00		
Y ₀ C	Adinstments*	emaninenta.	R4 204 14 500 14 14 14 14 14 14 14 14 14 14 14 14 14									0.00				0.00	00.0												00.00			0.00	
	Spec. Education, Ages 5-22 (Goal 5760)	(an in inner)	716 523 31	10,000,017	64.126,642	425,975.30	00.00	20,061.90	28,987.83	00.00	00.00	1,434,885.79	00.00	00.00		0.00	1,434,885.79				0.00	00.00	0.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	
	Special Education, Preschool Students (Goal 5730)		00 0	200	0	0.00	0.00	00.00	0.00	0.00	0.00	0.00	0.00	00.00		00.00	00.00			:	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	0.00	00.00	0.00	00.00	
	Special Education, Infants (Goal 5710)		00.0	00 0	8 8	20.0	07.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00		00.00	0.00				0.00	00.00	0.00	0.00	0.00	00.0	00.00	00.00	00.00	00.00	0.00	0.00	
	Regionalized Program Specialist (Goal 5060)		0.00	00 0		20.0	0,00	0.00	0.00	0.00	00.0	00.0	00.00	00:00		00.0	00.00				0.00	00.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00	0.00	0.00	00.00	
.	Regionalized Services (Goal 5050)		0.00	0.00	00 0	0000	00.0	0.00	0.00	0.00	0.00	0.00	0.00	00.00		0.00	00.00				00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	0.00	
	Special Education, Unspecified (Goal 5001)		0.00	0.00	00.0	00.0	0.00	44,016.31	0.00	00.00	0.00	44,016.51	0.00	0.00	476,415.13	476,415.13	520,431.64				0.00	0.00	0.00	0.00	0.00	00.00	00:00	0.00	00.00	00.00	00.00	00.00	
	Description	STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62, resources 0000-2999, 3385, & 6000-9999)	Certificated Salaries	Classified Salaries	Employ ee Benefits	Books and Supplies	Services and Other Operating Expenditures	Canital Orthon (extract phigate 8500 8700 0 0000 0	Capital Catagy (Extrept Objects 0000, 0700, 0910 & 0920)	otate opecial ocnobis	Debt Service	iotal Direct Costs	Iransfers of Indirect Costs	Iransfers of Indirect Costs - Interfund	Program Cost Report Allocations	Total Indirect Costs and PCR Allocations	TOTAL BEFORE OBJECT 8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	TOTAL COSTS	LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	Certificated Salaries	Classified Salaries	Employ ee Benefits	Books and Supplies	Services and Other Operating Expenditures	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	State Special Schools	Debt Service	Total Direct Costs	Transfers of Indirect Costs	Transfers of Indirect Costs - Interfund	Total Indirect Costs	TOTAL BEEODE OF LOST 6000
	Object Code	STATE AND LOCAL E	1000-1999	2000-2999	3000-3999	4000-4999	5000-5999	6669-0009	7130	0217	7430-7439	0,700	7310	7350	PCRA			8980		LOCAL EXPENDITURE	1000-1999	2000-2999	3000-3888	4000-4999	5000-5999	6669-0009	7130	7430-7439		7310	7350		

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

15 63552 0000000 Report SEMA D8A7GUYA85(2022-23)

Total	3,782,951.22
Adjustments*	
Spec. Education, Ages 5-22 (Goal 5760)	
Special Education, Preschool Students (Goal 5730)	
Special Education, Infants (Goal 5710)	
Regionalized Program Specialist (Goal 5060)	
Regionalized Services (Goal 5050)	
Special Education, Unspecified (Goal 5001)	
Description	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) TOTAL COSTS
Object Code	8980

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

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

15 63552 0000000 Report SEMA D8A7GUYA85(2022-23)

2021-22 Expenditures		A. State and Local	yla Cisso I a
<u>~</u>			b. cocal only
	 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) 		-
···			
м	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)		i
4,	Enter any other adjustments, not included in Line 1 (explain below)		
	2021-22 Expenditures, Adjusted for 2022-23 MOE Calculation		
	(Sum lines 1 through 4)	0.00	0.00
C. Unduplicated Pupil Count	Pupil Count		
	. Enter the unduplicated pupil count reported in 2021-22 Report SEMA,		
	2021-22 Expenditures by LEA (LE-CY) worksheet		
6	. Enter any adjustments not included in Line C1 (explain below)		
<i>ભં</i>	. 2021-22 Unduplicated Pupil Count, Adjusted for 2022-23 MOE Calculation		
	(Line C1 plus Line C2)	0.00	

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

15 63552 0000000 Report SEMA D8A7GUYA85(2022-23)

SELPA:

(22)

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 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 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 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/subsegy.rtrckwrksht.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.

Exempt Reduction Under 34 CFR Section 300.204 SECTION 1

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 av allable at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls

- 1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services
- 2. A decrease in the enrollment of children with disabilities.
- 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
- 4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

c. No longer needs the program of special education.

- 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.

Local Only

State and Local

SECTION 2

Total exempt reductions

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.

0.00

0.00

SELPA:

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

15 63552 0000000 Report SEMA D8A7GUYA85(2022-23)

Local Only State and Local (a) **@** ΰ 9 (e) £ 0.00 0.00 0.00 0.00 0.00 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 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 the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315) Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3305 and 3310) Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) second and third columns cannot exceed (e), Portion used to reduce MOE requirement), Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) activities (which are authorized under the ESEA) paid with the freed up funds: Available to set aside for EIS (line (b) minus line (e), zero if negative) Available for MOE reduction. (line (a) minus line (c), zero if negative) Maximum available for MOE reduction (50% of increase in funding) Current year funding (IDEA Section 619 - Resource 3315) its MOE requirement under this exception [P.L. 108-446]. Increase in funding (if difference is positive) If (b) is greater than (a). If (b) is less than (a).

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SELPA:

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

15 63552 0000000 Report SEMA D8A7GUYA85(2022-23)

202,622.25 1,378.38 Column C Difference Difference (A - B) 1,752,695.18 0.00 1,752,695.18 0.00 0.00 0.00 1,752,695.18 1,752,695.18 0.00 1,752,695.18 0.00 1,752,695.18 147.00 11,923.10 Comparison Year Expenditures Comparison FY 2021-22 Column B FY 2021-22 Actual 2,350,924.43 395,607.00 1,955,317.43 1,955,317.43 2,350,924.43 395,607.00 1,955,317.43 1,955,317.43 147.00 13,301.48 Actual Expenditures (LE-CY Worksheet) Column A FY 2022-23 FY 2022-23 Actual Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. 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 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method Comparison year's expenditures, adjusted for MOE calculation Comparison year's expenditures, adjusted for MOE calculation based on the per capita state and local expenditures. Add/Less: Adjustments required for MOE calculation Add/Less: Adjustments required for MOE calculation e. Per capita state and local expenditures (A2c/A2d) Net expenditures paid from state and local sources Net expenditures paid from state and local sources c. Expenditures paid from state and local sources A. COMBINED STATE AND LOCAL EXPENDITURES METHOD c. Expenditures paid from state and local sources b. Less: Expenditures paid from federal sources b. Less: Expenditures paid from federal sources d. Special education unduplicated pupil count combination of state and local expenditures. Less: Exempt reduction(s) from SECTION 1 Less: Exempt reduction(s) for SECTION1 a. Total special education expenditures Less: 50% reduction from SECTION 2 a. Total special education expenditures Less: 50% reduction from SECTION 2 ∹: 'n SECTION 3

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

15 63552 0000000 Report SEMA D8A7GUYA85(2022-23)

SELPA:	(22)			
	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 EX	B. LOCAL EXPENDITURES ONLY METHOD			
		Actual	Comparison Year	
.	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.	FY 2022-23	FY 2021-22	Difference
	a. Expenditures paid from local sources	3,782,951.22	3,408,154.18	A.
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison y ear's expenditures, adjusted for MOE calculation		3,408,154.18	
	Less: Exempt reduction(s) from SECTION 1		00.0	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	3,782,951.22	3,408,154.18	374,797.04
	If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compilance requirement is met based on the local expenditures only.			
		Actual	Comparison Year	
		FY 2022-23	FY 2022-21	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	3,782,951.22	3,408,154.18	
	Add/Less: Adjustments required for MOE calculation	A control of the cont	0.00	

0.00 0.00 147.00 3,408,154.18 3,408,154.18 23,184.72 147.00 3,782,951.22 25,734.36 Comparison year's expenditures, adjusted for MOE Less: Exempt reduction(s) from SECTION 1 b. Special education unduplicated pupil count c. Per capita local expenditures(B2a/ B2b) Net expenditures paid from local sources Less: 50% reduction from SECTION 2

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.

2,549.64

Griselda Acev es Contact Name District Fiscal Analyst

Telephone Number gracev es@kern.org

(661) 636-4185

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

(22)

SELPA:

Title

1

Lakeside Union Elementary Kern County

15 63552 0000000 Report SEMA D8A7GUYA85(2022-23)

Email Address

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California Dept of Education

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

Lakeside Union Elementary Kern County

SELPA:

15 63552 0000000 Report SEMA D8A7GUYA85(2022-23)

(55)

Object Code	Description		
TOTAL EXPENDITURES - All Sources	lional room	Adjustments*	Total
1000-1999	Certificated Salaries	We will be supplied to the sup	c
2000-2999	Classified Salaries		00.0
3000-366	Employ ee Benefits		00.0
4000-4999	Books and Supplies		00.0
9000-2888	Services and Other Operating Expenditures		00.0
669-0009	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		00 0
7130	State Special Schools		00.0
7430-7439	Debt Service		00.0
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		c
7350	Transfers of Indirect Costs - Interfund		00.0
PCRA	Program Cost Report Allocations		00.0
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL COSTS	0.00	0.00
EXPENDITURES - Paid from State and Local Sources		OLAN MANAGEMENT	
1000-1999	Certificated Salaries	abole trouble	0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employ ee Benefits		0.00
4000.4999	Books and Supplies		0.00
5000-266	Services and Other Operating Expenditures		0.00
6669-0009	Capital Outlay (except objects 6600, 6709, 6910 & 6920)		00.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	00.00	00.00
7310	Transfers of Indirect Costs		00 0
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	00.00	0.00
0868	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

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SELPA:

Unaudited Actuals Special Education Maintenance of Effort 2022-23 Actual vs. Actual Comparison Year 2022-33 Expenditures by SELPA (SE-CY)

15 63552 0000000 Report SEMA D8A7GUYA85(2022-23)

(23)

Object Code	Description	Adjustments*	Total
EXPENDITURES - Paid from Local Sources			
1000-1999	Certificated Salaries		C C
2000-2999	Classified Salaries		
3000-3999	Employ ee Benefits		00.0
4000-4999	Books and Supplies		00.0
6669-0009	Services and Other Operating Expenditures		0.00
6669-0009	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		00.0
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
			0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		00.00
7350	Transfers of Indirect Costs - Interfund		00.00
	Total Indirect Costs	00.00	00.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
0868	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES -		
	Paid from State and Local Sources section)	0.00	00.00
0868	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	00.00	0.00
UNDUPLICATED PUPIL COUNT			0.00

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

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

Lakeside Union Elementary Kern County

15 63552 0000000 Report SEMB D8A7GUYA85(2022-23)

		-							
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								147.00
TOTA	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,007.184.00	and the second second	1 007 184 00
2000-2999	Classified Salaries	00.00	00.00	0.00	0.00	0.00	435.347.00		425 347 OD
3000-3999	Employ ee Benefits	51,260.00	0.00	0.00	00 0	00 0	540 543 00		0.140,041
4000-4999	Books and Supplies	0.00	00.0	00.0	00 0		20,5,5		391,773,00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	00 0	00.00			0.00
6669-0009	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	00.00	00.0	200		0.00
7130	State Special Schools	0.00	0.00	0.00	00 0	00 0			0.0
7430-7439	Debt Service	0.00	0.00	0.00	0.00	00.0	000		0.00
	Total Direct Costs	51,260.00	00.00	0.00	0.00	00.00	1.983.044.00	00 0	0.00
7310	Transfers of Indirect Costs	00.00	00.00	0.00	00.00	0.00	0.00		000
7350	Transfers of Indirect Costs - Interfund	0.00	00.00	0.00	0.00	00.00	0.00		00.00
	Total Indirect Costs	0.00	00.00	00.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	51,260.00	00.0	00.00	0.00	0.00	1,983,044.00	0.00	2.034.304.00
STATE AND LOCAL B	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	00.00	00.00	0.00	997,184.00		997,184.00
2000-2999	Classified Salaries	00.00	0.00	00.00	00.00	00.00	157,049.00		157,049.00
3000-3999	Employ ee Benefits	51,260.00	0.00	0.00	00.00	00.00	508,775.00		560,035.00
4000-4999	Books and Supplies	00.00	0.00	00.00	00.00	00.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	00.00	00.00	00.0	00.00	00.00	00.00		00.00
6669-0009	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	00.00	00.00	00.00	00.00	00.00	0.00		0.00
7130	State Special Schools	00.00	00.00	00.00	0.00	00.00	00.00		00.00
7430-7439	Debt Service	00.00	00.00	00.00	00.00	00.00	00.00		00:00
	Total Direct Costs	51,260.00	00.00	0.00	00.00	0.00	1,663,008.00	00.0	1,714,268.00
7310	Transfers of Indirect Costs	00.00	00.00	00.00	00.00	00.00	00.00	The second secon	0.00
7350	Transfers of Indirect Costs - Interfund	00.00	00.00	0.00	0.00	0.00	00.00		0.00
	Total Indirect Costs	00.00	00.00	00.00	00.00	00.00	0.00	0.00	00.00
	TOTAL BEFORE OBJECT 8980	51,260.00	00.00	0.00	00.00	00.00	1,663,008.00	00.00	1,714,268:00
0868	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	IOIAL COSTS								1,714,268.00

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

	ZO ZO	2023-24 Budget by LEA (LB-B)							
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22	**************************************	
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0000	000	culantenta	lotal
2000-2999	Classified Salaries	00.00	00:00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employ ee Benefits	0.00	00.00	0.00	0.00	0.00	0.00	-	00'0
4000-4999	Books and Supplies	00.00	0.00	0.00	00.00	00.00	00.00		0.00
5000-5999	Services and Other Operating Expenditures	00.00	0.00	00.00	00.00	00.00	00.00		0.00
6669-0009	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	00.00	00.00	00.00	00.00	00.00	00.00		0.00
/130	State Special Schools	00.00	00.00	00.00	00.00	00.00	0.00		00.0
/430-/439	Debt Service	0.00	0.00	00:00	0.00	00.00	00.00	in an in an in an in an in an in an in an in an in an in an in an in an in an in an in an in an in an in an in	0.00
0.00	Total Direct Costs	0.00	00.00	0.00	0.00	0.00	00.00	0.00	00.00
7370	Iransfers of Indirect Costs	00.00	00.00	0.00	0.00	00.00	00.00		0.00
/ 350	Iransfers of Indirect Costs - Interfund	00.00	00.00	00.00	0.00	00.00	00.00		00.00
	lotal indirect Costs	0.00	00.00	00.00	00.00	0.00	00.00	00.00	00.00
111111111111111111111111111111111111111	TOTAL BEFORE OBJECT 8980	00.00	00.00	00.00	00.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								00 0
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)								00 782 004 00
	TOTAL COSTS							-	4,012,001.00

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

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

Lakeside Union Elementary Kern County

,	Total	777	147.00	056 055 61	930, 833,01	304,200.29	520,010.56	00.00	64,355.01	28,987.83	0.00	0.00	1,874,509.30	00.00	0.00	476 415 13	0.00	1 874 500 30	00.000,4.00,1	240,422.30	60,872.84	94,035.26	0.00	276.60	00.00	0.00	0.00	395,607.00	0.00	0.00	00.00	395,607.00	00 0	395,607.00
	Adjustments*												00.00				0.00	00 0				An arman						0.00			0.00	0.00		
	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)			00 0	0000	0.00	0.00	00.00	00.00	0.00	0.00	00.00	00.00	0.00	00.00		0.00	00.0		0.00	00.00	00'0	00.00	0.00	0.00	0.00	0.00	00.00	00.00	00.00	00.00	0.00		
	Spec. Education, Ages 5-22 (Goal 5760)			956,955,61	304 200 30	204,200,23	520,010,56	00.00	20,338.50	28,987.83	0.00	00.00	1,830,492.79	00.00	00.00		0.00	1,830,492.79		240,422.30	60,872.84	94,035.26	00.00	276.60	0.00	0.00	00.00	395,607.00	0.00	0.00	0.00	395,607.00		
	Special Education, Preschool Students (Goal 5730)			0.00	00 0	00.0	0.00	0.00	0.00	00.00	0.00	0.00	0.00	00.00	00.00		0.00	0.00	tons of the tons of	0.00	0.00	0.00	000	0.00	00.00	00.00	00.00	0,00	00.00	00.00	00.00	00.00		
	Special Education, Infants (Goal 5710)			0.00	00 0	000	0.00	0.00	0.00	0.00	0.00	0.00	00.00	00'0	0.00		00.00	0.00		0.00	00.00	00.00	00.00	00:00	0.00	0.00	00.00	00.00	00.00	00.00	00.00	00.00		
	Regionalized Program Specialist (Goal 5060)			0.00	0.00	00 0	00.5	00.00	00.00	0.00	00.00	00.00	00'0	00.00	0.00		0.00	0.00		00.00	0.00	0.00	00.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00	00.00	00.00		
	Regionalized Services (Goal 5050)			00.00	0.00	00.0	2	00.00	00.00	00.00	0.00	00.00	00.00	0.00	0.00		00.00	00.00		00.00	00.00	00.00	00.00	0.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	+7:+	
	Special Education, Unspecified (Goal 5001)			0.00	0.00	00.0	0000	00.00	44,016.51	0.00	0.00	0.00	44,016.51	00.00	00.00	476,415.13	00.00	44,016.51		00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.0	00'0	00.00	00.00	00.00	00.00		
	Description	UNDUPLICATED PUPIL COUNT	TOTAL EXPENDITURES (Funds 01, 09, & 62: resources 0000-9999)	Certificated Salaries	Classified Salaries	Employ ee Benefits	Books and Supplies	Souring Other Other Prince Pri	Services and Other Operating Expenditures	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	State Special Schools	Debt Service	iotal Direct Costs	Transfers of Indirect Costs	Transfers of Indirect Costs - Interfund	Program Cost Report Allocations (non-add)	Total Indirect Costs	TOTAL COSTS	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)	Certificated Salaries	Classified Salaries	Employ ee Benefits	Books and Supplies	Services and Other Operating Expenditures	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	State Special Schools	Debt Service	Total Direct Costs	Transfers of Indirect Costs	Transfers of Indirect Costs - Interfund	Total Indirect Costs	TOTAL BEFORE OBJECT 8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)	TOTAL COSTS
!	Object Code		TOTA	1000-1999	2000-2999	3000-3999	4000-4999	5000-2000	66666	8880-0000	7130	7430-7439		7310	7350	PCRA			FEDERAL EXPE	1000-1999	2000-2999	3000-3999	4000-4999	5000-5999	6669-0009	7130	7430-7439	···	7310	7350			8980	

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

Lakeside Union Elementary Kern County

15 63552 0000000 Report SEMB D8A7GUYA85(2022-23)

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, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustmente*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								calledines	<u> </u>
Certificated Salaries	00.00	00'0	0.00	00.00	0.00	716,533.31	0.00	TO SOUTH PURSUANT	716.533.31
Classified Salaries	00.00	0.00	0.00	0.00	00.00	243,327.45	0.00		243 327 45
Employ ee Benefits	00.00	00.00	00.0	00.00	0.00	425,975.30	0.00		425 975 30
Books and Supplies	0.00	00.00	00.00	0.00	0.00	0.00	0.00		000
Services and Other Operating Expenditures	44,016.51	00.00	00.00	0.00	0.00	20,061.90	0.00		64.078.41
Capital Outlay (except objects 6600, 6700, 6910 & 6920)	00.00	0.00	00.00	00.00	0.00	28,987.83	0.00		28,987,83
State Special Schools	00.00	00.00	00.00	00'0	0.00	00.00	0.00		00.00
Debt Service	0.00	00.00	0.00	0.00	00.00	00.00	0.00		00.00
Total Direct Costs	44,016.51	00.00	00.00	0.00	00.00	1,434,885.79	0.00	0.00	1,478,902.30
Transfers of Indirect Costs	0.00	00.00	00.00	00.00	00.00	00.00	0.00		0.00
Transfers of Indirect Costs - Interfund	00.00	00.00	00.00	00.00	00.00	0.00	0.00		00.00
Program Cost Report Allocations (non-add)	476,415.13								476.415.13
Total Indirect Costs	0.00	00.00	0.00	00.00	0.00	00.00	00.00	0.00	0.00
TOTAL BEFORE OBJECT 8980	44,016.51	00.00	00.00	0.00	0.00	1.434,885.79	00.0	00 0	1 478 902 30
Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
TOTAL COSTS			•	Ç		•			1,478,902.30
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)	40.4A746	 							
Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	00.00		0.00
Classified Salaries	0.00	00.00	00.00	00.00	0.00	00.00	00.00		0.00
Employee Benefits	00.00	0.00	0.00	0.00	0.00	00.00	00.00		00.00
Books and Supplies	00.00	00.00	00.00	0.00	00.00	00.00	00.00		0.00
Services and Other Operating Expenditures	00.00	0.00	00.00	00.00	0.00	00.00	00.00		00.00
Capital Outlay (except objects 6600, 6700, 6910 & 6920)	00.00	00.00	0.00	0.00	0.00	00.00	0.00		00.00
State Special Schools	00.00	00.00	00.00	0.00	00.00	00.00	00.00		0.00
Debt Service	00.00	00.00	0.00	00.00	0.00	00.00	00.00		0.00
Total Direct Costs	00.00	00.00	00.00	00.00	00.00	00.00	00.00	00.00	0.00
Transfers of Indirect Costs	00.00	00.00	00.00	00.00	00.00	00.00	00.00		00.00
Transfers of Indirect Costs - Interfund	00.00	00.00	00.00	00.00	00.00	0.00	00.00		0.00
Total Indirect Costs	00.00	00.00	00.00	00.00	00.00	00.00	0.00	0.00	0.00
TOTAL BEFORE OBJECT 8980	00.00	00.00	00.00	00.00	0.00	0.00	00 0	00 0	00.0

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

15 63552 0000000 Report SEMB D8A7GUYA85(2022-23)

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, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adiustments*	T
8980	Contributions from Harvatriated Description of							(2.1.2)	en la menta u	
	Federal Expenditures section)	in Parisin								
8980	Contributions from Haractricted Daywar of State Day									0.00
	(Resources 3385, 5600, 6510, 8, 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)			9						
	TOTAL COSTS									3,782,951.22
Attach on addition	Attended the state of the state									3,782,951.22

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

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

15 63552 0000000 Report SEMB D8A7GUYA85(2022-23)

SELPA:

(55)

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.

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 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 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/subseqyrtrckwrksht.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.

Exempt Reduction Under 34 CFR Section 300,204 SECTION 1

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 av ailable at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls,

- Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services

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,
- 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:

Local Only

State and Local

0.00

SECTION 2

Total exempt reductions

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

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

15 63552 0000000 Report SEMB D8A7GUYA85(2022-23)

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: Local Only State and Local <u>a</u> **Q** ਉ (e) Œ 0.00 0.00 0.00 0.00 0.00 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]. 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 Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315) Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310) second and third columns cannot exceed (e), Portion used to reduce MOE requirement), 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) Available to set aside for EIS (line (b) minus line (e), zero if negative) Maximum available for MOE reduction (50% of increase in funding) Current year funding (IDEA Section 619 - Resource 3315) Increase in funding (if difference is positive) If (b) is greater than (a), If (b) is less than (a). (22) SELPA:

(53)

SELPA:

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

15 63552 0000000 Report SEMB D8A7GUYA85(2022-23)

Column C		Difference	(A - B)			• *						(342.727.00)			Difference											(2,331.48)	
Column B	Actual Expenditures	Comparison Year	FY 2022-23				2.056.995.00	00.0	2.056.995.00	00 0	00.0	2,056,995.00		Comparison Year	FY 2022-23				2,056,995.00	0.00	2,056,995.00	00.00	0.00	2,056,995.00	147.00	13,993.16	nditures.
Column A	Budgeted Amounts	(LB-B Worksheet)	FY 2023-24		2 034 304 00	320 036 00	1,714,268.00			in the second se		1,714,268.00		Budgeted Amounts	FY 2023-24		2,034,304.00	320,036.00	1,714,268.00					1,714,268.00	147.00	11,661.69	apita state and local expe
SECTION 3			A. COMBINED STATE AND LOCAL EXPENDITURES METHOD	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. 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 y ear'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.			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 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.

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

15 63552 0000000 Report SEMB D8A7GUYA85(2022-23)

(53) SELPA:

B. LOCAL EXPENDITURES ONLY METHOD

	Difference 2,266,065.00	Difference		15,415.41
Comparison Year	FY 2022-23 2,606,266.00 0.00 2,606,266.00 0.00 2,606,266.00	Comparison Year FY 2022-23	2,606,286.00	
Budget	FY 2023-24 4,872,331.00 4,872,331.00 4,872,331.00	Budget FY 2023-24 4 872 331 00	25.20.20.20.20.20.20.20.20.20.20.20.20.20.	33,145.11 reapita local expenditures
	Under "Comparison Y ear," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures a. Expenditures paid from local sources	Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources	b. Special education unduplicated pupil count 147.00 c. Per capita local expenditures (B2a/B2b) 133,145.11 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

(661) 636-4185	Telephone Number	graceves@kern.org	Email Address
	r	5)	ш

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Lakeside Union Elementary Kern County

SELPA:

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

15 63552 0000000 Report SEMB D8A7GUYA85(2022-23)

(52)

	Object Code	Description	Adjustments*	Total
TOTAL BUDGET - All Sources				
	1000-1999	Certificated Salaries		00 0
	2000-2999	Classified Salaries		00 0
	3000-3999	Employ ee Benefits		80.0
	4000-4999	Books and Supplies		00.0
	5000-5999	Services and Other Operating Expenditures		0.00
	6669-0009	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		00 0
	7130	State Special Schools		00.0
	7430-7439	Debt Service		00.0
		Total Direct Costs	0.00	0.00
	7310	Transfact of laditate Ones		
	1322 1325	Table et Costs		00.0
	1330	Iransfers of Indirect Costs - Interfund		00.00
		Total Indirect Costs	00.00	0.00
		TOTAL COSTS	00.00	0.00
BUDGET - State and Local Sources				
	1000-1999	Certificated Salaries		0.00
	2000-2999	Classified Salaries		0.00
	3000-3399	Employ ee Benefits		0.00
	4000-4999	Books and Supplies		00.00
	5000-5899	Services and Other Operating Expenditures		00:00
	6669-0009	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		00.00
	7130	State Special Schools		00.00
	7430-7439	Debt Service		00.00
		Total Direct Costs	00.00	00.00
	7310	Transfers of Indirect Costs		0.00
	7350	Transfers of Indirect Costs - Interfund		0.00
		Total Indirect Costs	00.00	00.00
		TOTAL BEFORE OBJECT 8980	00.00	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
California Dant of Education				

California Dept of Education SACS Financial Reporting Software - SACS V7 File: SEMB, Version 6

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SELPA:

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

15 63552 0000000 Report SEMB D8A7GUYA85(2022-23)

(53)

Classified Salaries Employ ee Benefits Books and Supplies Services and Other Operating Expenditures Capital Outlay (except objects 6600, 6700, 6910 & 6920) State Special Schools Debt Service Total Direct Costs Transfers of Indirect Costs Total Indirect Costs TOTAL BEFORE OBJECT 8980 Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section) Contributions from Unrestricted Revenues to State Resources (TOTAL COSTS)	Ohiert Code			
2000-2999 3000-3999 4000-4999 5000-6999 6000-6999 7130 7310 7350 8980	ano mata	Description Adj	Adjustments*	Total
3000-3999 4000-4999 5000-5999 6000-6999 7430 7430-7439 7310 7310 8980				000
4000-4999 5000-5999 6000-6999 7430-7439 7310 7350 8980				00.0
5000-5999 6000-6999 7130 7310 7350 8980				00.00
5000-5999 6000-6999 7130 7310 7350 8980		all residence of reference of the second second second second second second second second second second second		0.00
6000-6999 7130 7310 7350 8980		ating Expenditures		00.0
7430-7439 7430-7439 7310 7350 8980		yjects 6600, 6700, 6910 & 6920)		00.0
7430-7439 7310 7350 8980				00.00
7310 7350 7350 8380				0.00
7310 7350 8980		-		0.00
7310 7350 8980	Total Direct Costs		00.00	0.00
7350 7350 8980				
7350 8980 8980		ţ\$	оордоолог оченца со од	000
0868		to the state of th		
0868	יימינא היא סיי יווקוניבר כי	יוס – ונורפנו חוומ		00.00
0868	Total Indirect Costs		00.00	00.00
0388	TOTAL BEFORE OBJE	0868 J	00.00	0.00
8380				
0868		tricted Revenues to Federal Resources		
0868		nd Local Sources section)		0.00
		tricted Revenues to State Resources		0.00
INDIPLICATED PIPE COUNT	TOTAL COSTS		00 0	00 0
* ***				0.00

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

OFFICE OF JOHN G. MENDIBURU KERN COUNTY SUPERINTENDENT OF SCHOOLS

Advocates for Children

ENHANCED FIREWALL SERVICE AGREEMENT

This Enhanced Firewall Service Agreement (Agreement) is between the Kern County Superintendent of Schools, a California public education agency (Superintendent), and the school district identified in the signature block below (District).

RECITALS

Superintendent offers various business and technology services to school districts. District wishes to obtain the services described in this Agreement on the terms indicated.

TERMS

Based	upon th	e Recit	als an	d the promise	es exchanged	by the p	arties in th	nis Agreeme	nt, the parti	ies agree as follows:
1,	Scope	of Serv	<u>ices</u> .	(Check appli	cable box(es)	to indic	ate service	es desired.)		
	\boxtimes	A.	Dev	nanced Firew vice Range: ntract Range:	Jnlimited					
	\boxtimes	B.	Equ	ipment and I	nstallation.					
			Supe Distri Enha	rintendent's ct Owned Ed nced Firewal ard must be r	Equipment: At quipment: At Service. By met, based on Count: Minim	no addir choosir Device lum Syst Intel C Dual I	tional cost, ng this opt Count, in o tem (+ at le Dual Core - Quad Core ntel Quad	District can lion, District order to prove east 2 gigable + 4gb RAM + 8gb RAM	opt to use agrees tha vide service it Ethernet + 500gb 72 + 500 gb 7 c RMA + 1t	Ports) 200 RPM drive 200 RPM drive b 7200 RPM drive
		C.	Add	itional Requir	ements. The	addition	al requirem	nents identifi	ed in the at	tached Scope of Services,
	Attachr	nent A,	are p	art of this Agı	eement.					
transfe Code:_ transfe parties may rai	r the ramoun may chaise price	v for the amo ts owin ange the s for a s	g for scopersubse	owing the annual ference of services	in Section 1. under this ees at the beg and/or prices providing wri	Upon e Agre ginning c charge	xecution of eement of each fised by mutualice to District.	f this Agreer from the cal year this al written agrict at least 4	ment, Supe e following s Agreement reement. In	or payment in the amounts erintendent is authorized to ing District Account Superintendent may nt remains in effect. The n addition, Superintendent or to the end of the term in the notice as permitted in
	A.	Annua					_			
	B.	One-tir		n:		ears	☐ 5 yea	ars		\$ 3,696.00 \$
3. referen	Additior ce.	nal Prov	vision	s. The attac	hed additiona	al provis	ions are p	art of this A	Agreement	and fully incorporated by
Lakesid	de SCHO	OOL DI	STRIC	т			N G. MENI		TENDENT	OF SCHOOLS
Title: [District S ss: 1453	Superin	tende River	Rd.	1	By:_ Nan Title Add Acc	ne: Jonath : Assistan ress: 1300	an Medina It Superinter 0 17 th Stree 0: 01-305-0000	ndent t, Bakersfie	eld, CA 93301

ADDITIONAL PROVISIONS OF THIS AGREEMENT

- 4. <u>Term.</u> The initial term of this Agreement shall begin effective 10-01-2023 and conclude on 10-1-2026 unless terminated sooner as permitted under this Agreement.
- 5. <u>Status of Parties</u>. The parties agree that in performing the services specified in this Agreement, Superintendent shall act as an independent contractor and shall have control of all work and the manner in which it is performed. Superintendent shall be free to contract for similar services to be performed while under contract with District. Superintendent is not entitled to participate in any pension plan, insurance, bonus, or similar benefits District provides for its employees.

Any employees or assistants retained by Superintendent shall be the responsibility of Superintendent and not of District. Superintendent shall determine the means and methods for carrying out the work to achieve the result required by District. Superintendent shall determine the hours during which the services shall be performed and the sequence of tasks.

Disabling Internet Access. Superintendent has the right, but not the obligation, to disable access to anyone accessing the Internet via District's Internet connection supplied under this Agreement and/or to suspend District's Internet connection or storage of a website when, in Superintendent's sole opinion, such action is necessary to (i) conform to any applicable laws. rules, or regulations, or comply with legal process; (ii) protect and defend the rights or property of Superintendent; (iii) protect the personal safety of any person; or (IV) respond to a complaint that material has been posted or transmitted via District's Internet connection in violation of copyright laws. However, District remains solely responsible for the use of its Internet connection and the content of any websites maintained for District sites and District agrees that Superintendent is not liable for any action it takes or fails to take concerning material posted or transmitted via District's Internet connection.

7. <u>Limitation of Liability</u>.

A. Services rendered pursuant to this Agreement are provided on an "as is" and "as available" basis. Except as expressly provided in this Agreement, Superintendent makes no warranties, express or implied (including without limitation, warranties of merchantability or fitness for a particular purpose), with respect to the services, equipment, and/or materials described in this Agreement or available on the Internet/ World Wide Web generally. Superintendent does <u>not</u> warrant that the services provided under this Agreement will be uninterrupted or error free, or that any information, software, or other material accessible on District's Internet connection, or through websites maintained for District, are free of viruses, worms, Trojan horses, cancelbots, or SLS Ref. No. 26453

other harmful components.

District acknowledges that Superintendent has no authority over the information available through the Internet/World Wide Web and that such information may not be accurate. District further acknowledges that the Internet/World Wide Web contains unedited materials, some of which are sexually explicit or may be offensive to some persons. District acknowledges that its employees, students, and agents access and/or use such materials at their own risk.

- B. District acknowledges that unscheduled shutdowns may occur without prior warning. Superintendent shall not be responsible for delays or interruptions of service necessary for maintenance or caused by events beyond its control.
- C. Superintendent neither endorses nor is responsible for the accuracy or reliability of any opinion, advice, or statement posted or transmitted via District's Internet connection or on District's websites, nor for any offensive, defamatory, or obscene posting or transmission by anyone. Under no circumstances will Superintendent be liable for any loss or damage caused by the reliance by any person on information obtained through the content and/or any postings or transmissions made via District's Internet connection or its websites.
- DISTRICT AGREES THAT TO THE MAXIMUM EXTENT PERMITTED BY LAW SUPERINTENDENT SHALL NOT BE LIABLE TO DISTRICT OR TO ANY THIRD PARTY FOR ANY LOST DISTRICT DATA, DAMAGES, OR OTHER ECONOMIC LOSS, OR FOR ANY SPECIAL, INCIDENTAL, CONSEQUENTIAL. EXEMPLARY, OR PUNITIVE DAMAGES OF ANY NATURE, WHETHER IN CONTRACT OR IN TORT, OR FOR THE BREACH OF ANY EXPRESS OR IMPLIED WARRANTY, RESULTING IN ANY WAY FROM DISTRICT'S USE OF OR INABILITY TO USE THE SERVICES PROVIDED UNDER THIS AGREEMENT OR FROM ACCESS TO THE INTERNET OR FROM INFORMATION OR SERVICES PROVIDED THROUGH THE INTERNET OR RESULTING FROM MISTAKES. OMISSIONS, INTERRUPTIONS, ERRORS, DEFECTS. DELAYS IN OPERATION OR TRANSMISSION, OR FAILURE OF PERFORMANCE. DISTRICT HEREBY HOLDS SUPERINTENDENT HARMLESS FROM ANY SUCH CLAIM. IF DISTRICT IS DISSATISFIED WITH THE SERVICES PROVIDED UNDER AGREEMENT, ITS SOLE AND EXCLUSIVE REMEDY IS TO FORWARD A NOTICE OF TERMINATION TO SUPERINTENDENT AT THE NEXT AVAILABLE OPPORTUNITY PURSUANT TO SECTION 11 OF THIS AGREEMENT.
- 8. <u>Indemnification</u>. On behalf of itself and its assignees, distributees, and successors, District agrees to be solely responsible for and to hold harmless, indemnify, and defend Superintendent against all claims, penalties, damages, expenses (including reasonable

Page 2 of 4

attorney fees), demands, or lawsuits that may be asserted against District, its officers, agents, or employees arising out of the breach of provisions of this Agreement by District, its officers, employees, students, invitees, and agents, and/or arising out of any of the following:

- A. Use of the Internet/World Wide Web by District or anyone accessing the Internet via District's Internet connection:
- B. The placement or transmission by District (or District's employees or students or anyone on District's behalf or accessing the Internet through District's connection) of any message, information, software, or other materials on District's e-mail system or on the Internet/World Wide Web or on websites authorized by District, including but not limited to messages, information, software, or other materials which contain:
 - (1) Material which is or is likely to be unlawful, threatening, abusive, unethical, libelous, defamatory, pornographic, obscene, or sexually explicit, or which contains illegal solicitations or tends to injure, intimidate, interfere with, oppress, or threaten any person in the free exercise or enjoyment of any right or privilege granted under federal or state law because of the person's race, color, religion, ancestry, national origin, disability, gender, or sexual orientation;
 - (2) Information constituting or encouraging conduct which would be considered a criminal offense, give rise to civil liability, or otherwise violate local, state, national, or international law, including but not limited to the U.S. export control laws and regulations;
 - (3) A virus, cancelbot, Trojan horse, worm, or other harmful component;
 - (4) Any Universal Resource Locator (URL) address or link to such an address which displays or transmits information described in this paragraph;
 - (5) Information protected by copyright or other proprietary rights without obtaining permission of the copyright owner or right holder; or
 - (6) The failure to display any required copyright, trademark, or other proprietary notices or acknowledgments.
- 9. <u>Insurance Requirements</u>. Each party represents that it maintains, and will continue in effect during the life of this Agreement, the following policies of insurance issued by an insurance company rated not less than A-; VII in Best Insurance Rating Guide and admitted to transact insurance business in California: (1) commercial general liability (including contractual, products, and completed operations coverages, bodily injury, and property damage liability) with single combined limits not less than \$1,000,000 per occurrence, \$2,000,000 SLS Ref. No. 26453

aggregate; (2) commercial automobile liability for any auto with combined single limits not less than \$1,000,000 per occurrence; and (3) workers' compensation insurance as required under state law.

Nothing in this section concerning minimum insurance requirements shall reduce a party's liability or obligations under the indemnification provisions of this Agreement.

The parties acknowledge that Superintendent is permissibly self-insured under California law.

10. Termination. One party may terminate this Agreement prior to its expiration if the other party commits a material breach of this Agreement and fails to cure the breach within 30 days after written demand. A material breach includes, but is not limited to, failure by a party to comply with any insurance or indemnification provision in this Agreement, failure to make payment when due, as well as the unlawful harassment of any person on a party's premises or otherwise in connection with this Agreement by the other party, its employees, officers, contractors, or agents. Either party may terminate the Agreement by providing written notice of termination within 30 days prior to the end of the term in progress.

11. <u>Miscellaneous Provisions</u>.

- A. <u>Entire Agreement</u>. This Agreement, including any exhibits or schedules to which it refers, constitutes the final, complete, and exclusive statement of the terms of agreement between the parties pertaining to the subject matter of the Agreement. It supersedes all prior and contemporaneous understandings or agreements of the parties. No party has been induced to enter into this Agreement by, nor is any party relying on, any representation or warranty outside those expressly set forth in this Agreement.
- B. <u>Amendment</u>. The provisions of this Agreement may be modified only by mutual agreement of the parties. No modification shall be binding unless it is in writing and signed by the party against whom enforcement of the modification is sought.
- C. <u>Waiver</u>. Any of the terms or conditions of this Agreement may be waived at any time by the party entitled to the benefit of the term or condition, but no such waiver shall affect or impair the right of the waiving party to require observance, performance, or satisfaction either of that term or condition as it applies on a subsequent occasion or any other term or condition of this Agreement.
- D. <u>Assignment</u>. Neither party may assign any rights or benefits or delegate any duties under this Agreement without the written consent of the other party. Any purported assignment without written consent shall be void. District shall not sublicense any rights for use of software and systems granted under this Agreement to any other party.

- E. <u>Parties in Interest</u>. Nothing in this Agreement, whether express or implied, is intended to confer any rights or remedies under or by reason of this Agreement on any person other than the parties to it and their respective successors and assigns, nor is anything in this Agreement intended to relieve or discharge the obligation or liability of any third person to any party to this Agreement, nor shall any provision give any third person any right of subrogation or action against any party to this Agreement.
- F. <u>Severability</u>. If any provision of this Agreement is held by a court or arbitrator of competent jurisdiction to be invalid or unenforceable, the remainder of the Agreement shall continue in full force and effect and shall in no way be impaired or invalidated.
- G. <u>Notices</u>. Any notice under this Agreement shall be in writing, and any written notice or other document shall be deemed to have been duly given on the date of personal service on the parties or on the second business day after mailing if the document is mailed by registered or certified mail, addressed to the parties at the addresses indicated in the signature block or at the most recent address specified by the addressee through written notice under this provision. Failure to conform to the requirement that mailings be registered or certified shall not defeat the effectiveness of notice actually received by

the addressee.

- H. <u>Authority to Enter Into Agreement</u>. Each party represents and warrants that it has the full power and authority to enter into this Agreement, and to carry out the transactions contemplated by the Agreement, and that it has taken all action necessary to authorize the execution, delivery, and performance of the Agreement.
- I. <u>Conflict of Interest</u>. The parties to this Agreement have read and are aware of the provisions of Section 1090 and following and 87100 and following of the California Government Code relating to conflict of interest of public officers and employees. Each party represents that it is aware of no financial or economic interest in the Agreement on the part of any officer or employee of Superintendent.
- J. <u>Nondiscrimination</u>. Neither party, nor any officer, agent, employee, or subcontractor of a party, shall discriminate in the treatment or employment of any individual or groups of individuals on any ground prohibited by law, nor shall any of them harass any person in the course of performing this Agreement based on gender or any other basis prohibited by applicable law.

SCOPE OF SERVICES ATTACHMENT A

The following additional requirements apply to this Agreement:

N/A

OFFICE OF JOHN G. MENDIBURU KERN COUNTY SUPERINTENDENT OF SCHOOLS Advocates for Children

DISTRICT EXTERNAL ACCOUNTING SERVICES

This Agreement is entered into between the Kern County Superintendent of Schools (County Superintendent) and Lakeside Union School District (District) and is dated for reference November 1, 2023.

RECITALS

This Agreement is based on the following facts and understandings of the parties:

- A. County Superintendent has software programs and staff trained and able to perform certain business functions required by the State of California and the District. County Superintendent is willing and agreeable to making these services available to Districts within the boundaries of the County of Kern.
- B. The District has a need for certain business and payroll services to be performed. The District has determined that it is in the District's best interest for the County Superintendent to perform these services on District's behalf.
- C. This Agreement is intended to be the written agreement between the parties related to the services to be provided during the referenced term.

TERMS

The parties agree as follows:

- I. District Services.
 - _____ If initialed here, District agrees to the following services.
 - A. Scope of Services. The County Superintendent shall prepare on behalf of the district:
 - 1. Budget Assumptions.
 - a. ADA estimate and revenue limit development
 - b. Revenue Projections
 - c. Expenditure Projections
 - 2. Budget Development.
 - a. Roll current year salaries into a budget model using position control, if applicable, in QSS. Position control will automatically place employees on appropriate step and column.
 - b. Enter budget (into QSS model by appropriate account line).
 - c. Export budget from QSS to SACS.
 - d. Develop SACS supplemental reports.
 - e. Develop multi-year projections.
 - 3. Interim Reporting.
 - a. Update payroll and benefit reports.
 - b. Revise budget as needed.
 - c. Export QSS revised budget into SACS software.
 - d. Develop SACS supplemental forms.

- 1. Develop cashflow reports.
- 2. Review adopted budget Multi-Year Projection assumptions.
- 4. Year End Closing Entries.
 - a. Correct entries as needed.
 - b. Review investment balances, if any.
 - c. Develop receivables prelist.
 - d. Develop payables prelist.
 - e. Review interfund activity.
 - f. Review cafeteria account entries.
 - g. Reconcile revolving fund.
 - h. Make indirect charge entries, if necessary.
 - i. Make entries for contributions to restricted programs.
 - j. Make deferred revenue journal entries.
- 5. Unadited Actuals
 - a. Create an unaudited actuals download file & import into SACS.
 - b. Run TRC and make corresponding corrections.
 - c. Schedule of Long-Term Liabilities.
 - d. Schedule of Capital Assets.
 - e. Categorical Federal/State Grant Awards (CAT).
 - f. Current Expense Formula (CEA/CEB).
 - g. Summary of Interfund Activities (SIAA).
 - h. Revenue Limit Summary (RL).
 - i. Lottery Report (Selected Districts only).
 - j. Average Daily Attendance (A).
 - k. Classroom Size Reduction Program (9-12) (if applicable).
 - I. Regional Occupational Program (if applicable).
 - m. Indirect Cost Rate Worksheet.
 - n. SACS Software Printout to All Funds (Actuals and Budget).
 - o. Budget Report by Fund from Pertaine Mainframe Computer.
 - p. Transportation Report Including all Schedules (TRAN).
 - a. PCR.
 - r. PCRAF.
 - s. DAY (if applicable).
- 6. Gann Limit Calculation.
- Accrual Reversals.
 - a. Review & clear prior year accounts payable.
 - b. Review & clear prior year accounts receivable.
 - c. Review & clear prior year due to/due from.
 - d. Review all prior year accrual balances.
 - e. Reverse deferred revenue into budget year.
 - f. Convert prepaids to current year expense.
- 8. Budget Revisions.
 - a. At interim reports.
 - b. On district request or when necessary.
- 9. Revenue Projections.
 - a. Following January budget proposal.
 - b. Following May revise.
 - c. Prior to Interim Reports.
 - d. On district request.

B. Payment for Services. County Superintendent agrees to perform the job functions described above for a base price of \$1,500.00 per month. (KCSOS Account Code: 01-330-0000-0-8677.00-0000-0000-0000-0000)

It is the District's responsibility to provide all necessary data so that the budget reports will accurately reflect the revenues and expenditures expected by the District.

m. I dvion vvanam ocivica	es	Servi	Varrant	Pavroll	II.
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_____ If initialed here, District agrees to the following services.

- A. Scope of Services.
 - 1. Payroll.
 - a. Annual set-up for contract and monthly employees.
 - b. Hourly payroll processing based upon time sheets submitted.
- B. Fee for the foregoing services is \$450.00 monthly. For Districts with a prior year ADA over 100, an additional \$1.25 per prior year P-2 ADA over 100 will be added to the monthly fee (i.e. a District with 800 prior year P-2 ADA will be charged \$1,325 per month).

(KCSOS Account Code: 01-320-0000-0-8677.00-0000-0000-0000-0000)

III. Vendor Warrant Services

_____ If initialed here, District agrees to the following services.

- A. Scope of Services.
 - 1. Vendor Warrants.
 - a. Input purchase orders/invoices on batches to create accounts payable pre-lists twice a month.
- B. Fee for the foregoing services is \$450.00 monthly. For Districts with a prior year ADA over 100, an additional \$1.25 per prior year P-2 ADA over 100 will be added to the monthly fee (i.e. a District with 800 prior year P-2 ADA will be charged \$1,325 per month).

(KCSOS Account Code: 01-320-0000-0-8677.00-0000-0000-0000-000)

IV. Employer Tax Reporting

____ If initialed here, District agrees to the following services.

- A. Scope of Services.
 - 1. Quarterly 941 Federal Tax Reconciliations.
 - 2. W4 balancing.
 - 3. Annual State DE7 reports.
- B. Fee for the foregoing services is \$125.00 monthly.(KCSOS Account Code: 01-320-0000-0-8677.00-0000-0000-0000-0000)

V. Employer State Reporting

_____ If initialed here, District agrees to the following Services.

- A. Scope of Services.
 - 1. Multi worksite report.
- B. Fee for the foregoing services is \$25.00 monthly. (KCSOS Account Code: 01-320-0000-0-8677.00-0000-0000-0000-0000)

VI. HEAR Billing Reconciliation

_____ If initialed here, District agrees to the following services.

- A. Scope of Services.
 - 1. Reconciliation of the monthly HEAR billing for SISC III activity.
 - 2. Balancing payroll activity with Monthly Activity Reporting.
- B. Fee for the foregoing services is \$125.00 monthly. (KCSOS Account Code: 01-320-0000-0-8677.00-0000-0000-0000-0000)
- VII. Other Business Functions. It is understood that from time-to-time the District may be required to file documentation to various public entities. The County Superintendent will assist the District to complete any documentation that may be required. District shall compensate County Superintendent for "other business functions" at a rate of \$125.00 per hour. (KCSOS Account Code: 01-330-0000-0-8677.00-0000-0000-0000-0000)
- **VIII.** Travel. It is agreed that any travel-related expenses incurred by County Superintendent employees while performing duties related to the contract will be the responsibility of the District. Mileage related expenses will be billed at the IRS approved mileage rate.
- **IX.** Approval for Transfer. Payment will be in the form of a fund transfer and will occur monthly.

- X. Term of the Agreement. The initial term of this Agreement shall begin effective November 1. The Agreement shall roll over and continue in effect for subsequent terms of one year each unless either party provides written notice of termination within 30 days prior to the end of the term in progress. Compensation for services will not be increased upon extension of the Agreement without the approval of the District.
- XI. Records. The District is expected to maintain hard copies of all documents given to the County Superintendent in the course of performing the services of this contract.

XII. General Provisions of This Agreement

1. <u>Mutual Indemnification</u>. Each party agrees to defend, hold harmless and indemnify the other party (and its officers, employees, trustees, agents, successors and assigns) against all claims, suits, expenses (including reasonable attorney's fees), losses, penalties, fines, costs and liability whether in contract, tort or strict liability (including but not limited to personal injury, death at any time and property damage) arising out of or made necessary by the indemnifying party's breach

of the terms of this Agreement.

In the event that any action or proceeding is brought against a party by reason of any claim or demand discussed in this section, upon notice from the party, the indemnifying party shall defend the action or proceeding at the indemnifying party's expense, through counsel reasonably satisfactory to the other party. The obligations to indemnify set forth in this section shall include reasonable attorney's fees and investigation costs and all other reasonable costs, expenses and liabilities from the time of giving the first notice of any claim or demand.

The indemnifying party's obligations under this section shall apply regardless of whether the other party (or any of its officers, employees, trustees or agents) are actively or passively negligent, but shall not apply to any loss, liability, fine, penalty, forfeiture, cost or damage caused solely by the active negligence or by the willful misconduct of the other party.

B. <u>Insurance Requirements</u>. Each party shall obtain, pay for and maintain in effect during the life of this Agreement the following policies of insurance issued by an insurance company rated not less than "A-VII" in Best Insurance Rating Guide and admitted to do business in California: (1) commercial general liability insurance (including contractual, products and completed operations coverages, bodily injury and property damage liability insurance) with single combined limits of not less than \$1,000,000 per occurrence, \$2,000,000 aggregate; (2) commercial automobile liability insurance for "any auto" with combined single limits of liability of not less than \$1,000,000 per occurrence; (3) professional liability insurance (errors and omissions) with a limit of liability of not less than \$1,000,000 per occurrence; and (4) workers' compensation insurance as required under state law.

Each party's policy shall contain an endorsement naming the other party as an additional insured insofar as this Agreement is concerned, and provide that written notice shall be given to the other party at least 30 days prior to cancellation or material change in the form of the policy or reduction in coverage. Each party shall furnish the other party with a certificate of insurance containing the endorsements required under this section, and each party shall have the right to inspect the other party's original insurance policies upon request. Upon notification of receipt of a notice of cancellation, change or reduction in coverage, each party shall immediately file with the other party a certified copy of the required new or renewal policy and certificates for such policy.

Nothing in this section concerning minimum insurance requirements shall reduce a party's liabilities or obligations under the indemnification provisions of this Agreement. If at any time a party fails to maintain the required insurance in full force and effect, the other party may cease all work under this Agreement.

The parties acknowledge that either or both of them may be a permissibly self-insured public entity in accordance with the California Government Code, and that the insurance requirements herein may be satisfied by proof of self-insurance coverages within the stated amounts.

C. <u>Status of Parties</u>. The parties agree that, in performing the services specified in this Agreement, each party shall act as an independent contractor and shall have control of all work and the manner in which it is performed. The parties shall be free to contract for similar services to be performed while under contract with each other.

Any employees or assistants retained by either party shall be the responsibility of the retaining party and not of the other. Each party shall determine the means and methods for carrying out the work to achieve the result required by this agreement, and shall determine the hours during which the services shall be performed and the sequence of tasks.

- D. <u>Termination</u>. Either party may terminate this Agreement prior to its expiration as follows:
- 1. If anyone takes over the operation of either party due to fiscal reasons, the agreement is automatically terminated unless the parties each agree to continue the agreement in effect.
- 2. If the other party fails to comply with the insurance or indemnification requirements of this Agreement.
- 3. If the other party commits a material breach of this Agreement and fails to cure the breach within 30 days after written demand.

E. Miscellaneous.

- 1. Entire Agreement. This Agreement [including any exhibits or schedules referred to in this Agreement] constitutes the final, complete and exclusive statement of the terms of the Agreement between the parties pertaining to the subject matter of the Agreement [or describe the general nature of the transaction] and supersedes all prior and contemporaneous understandings or agreements of the parties. No party has been induced to enter into this Agreement by, nor is any party relying on, any representation or warranty outside those expressly set forth in this Agreement.
- 2. Amendment. The provisions of this Agreement may be modified only by mutual agreement of the parties. No modification shall be binding unless it is in writing and signed by the party against whom enforcement of the modification is sought.
- 3. <u>Waiver</u>. Any of the terms or conditions of this Agreement may be waived at any time by the party entitled to the benefit of the term or condition, but no such waiver shall affect or impair the right of the waiving party to require observance, performance or satisfaction either of that term or condition as it applies on a subsequent occasion or any other term or condition of this Agreement.
- 4. <u>Assignment.</u> Neither party may assign any rights or benefits or delegate any duties under this Agreement without the written consent of the other party or parties. Any purported assignment without written consent shall be void.
- 5. Parties in Interest. Nothing in this Agreement, whether express or implied, is intended to confer any rights or remedies under or by reason of this Agreement on any person other than the parties to it and their respective successors and assigns, nor is anything in this Agreement intended to relieve or discharge the obligation or liability of any third persons to any party of this Agreement, nor shall any provision give any third persons any right of subrogation or action over against any party to this Agreement.
- 6. Severability. If any provision of this Agreement is held by a court or arbitrator of competent jurisdiction to be invalid or unenforceable, the remainder of the Agreement shall continue in full force and effect and shall in no way be impaired or invalidated.
- 7. Governing Law. The rights and obligations of the parties and the interpretation and performance of this Agreement shall be governed by the laws of California, excluding any statute which directs the application of the laws of another jurisdiction.
- 8. <u>Notices</u>. Any notice under this Agreement shall be in writing, and any written notice or other document shall be deemed to have been duly given on the date of personal services on the parties or on the second business day after mailing if the document is mailed by registered or certified mail, addressed to the parties at the addresses set forth below, or at the most recent address specified by the addressee through written notice under this provision. Failure to conform to the requirement that mailings be done registered or certified mail shall not defeat the effectiveness of notice actually received by the addressee.
 - 9. Authority to Enter Into Agreement. Each party to this Agreement represents and

warrants that it has the full power and authority to enter into this Agreement and to carry out the transactions contemplated by it, and has take all action necessary to authorize the execution, delivery and performance of the Agreement.

- 10. <u>Nondiscrimination and Harassment</u>. Each party agrees that it will not unlawfully discriminate, harass or allow harassment, against any employee or other person, because of sex, race, color, ancestry, religious creed, national origin, mental or physical disability (including HIV and AIDS), marital status, or age, and shall comply with all applicable laws pertaining to employment.
- 11. Conflicts of Interest. Each party is aware of and agrees to comply with the requirements of Government Code Sections 1090 and 87100, and other applicable rules on conflicts of interest.

LAKESIDE	UNION	SCHOOL	DISTRICT
Rv			

Authorized Signatory Name: Ty Bryson Title: District Superintendent

Address: 14535 Old River Road Bakersfield, CA 93311

Date:

DICTRICT

JOHN G. MENDIBURU KERN COUNTY SUPERINTENDENT OF SCHOOLS

By UMW J

Signatory Name: Maria Arias Title: District/LEA Fiscal Analyst

Address: 1300 17th Street, Bakersfield, CA 93301 Acct Code: 01-330-0000-0-8677.00-0000-000-000-000

Date: 111012023

OFFICE OF JOHN G. MENDIBURU KERN COUNTY SUPERINTENDENT OF SCHOOLS

Advocates for Children

KCSOS SERVICE PROVIDER AGREEMENT (Professional Development)

This Service Provider Agreement ("Agreement") is between THE KERN COUNTY SUPERINTENDENT OF SCHOOLS, a California public education agency ("Contractor"), and the party whose legal name and status are described in the signature block below ("Principal").

RECITALS

This Agreement is based on the following facts and understandings of the parties:

- A. County Superintendent is qualified and has recent successful experience providing professional development.
- B. The Kern County Superintendent of Schools (KCSOS) Instructional Services Division is uniquely positioned to support the scope of work outlined within this agreement. Through the relationships that have been established with our staff, our first-hand experience working within their unique community, and an extensive understanding of their student achievement data through the Kern Integrated Data System (KIDS), our county office of education is providing a customized professional learning experience for this LEA.
- C. Principal has requested mutually agreed upon professional development training.
- D. This Agreement is intended to be the written agreement between the parties related to the services and/or products to be provided during the referenced term.

TERMS

Based upon the Recitals and the promises exchanged by the parties in this Agreement, the parties agree as follows:

- 1. <u>Scope of Services</u>. The nature and scope of services under this Agreement are set forth in Attachment A and are incorporated by reference into this Agreement.
- 2. <u>Term.</u> The initial term of this Agreement shall begin effective 8/16/2023 and shall end on 6/30/2024. The parties may extend the Agreement beyond its initial term as mutually agreed in writing.
- 3. <u>Price</u>. Contractor shall provide all labor, equipment, materials, and supplies to furnish the services called for under this Agreement in exchange for payment in the amount of *\$1,114.41* (total flat fee). Contractor shall be paid for services satisfactorily rendered based upon invoices submitted no more frequently than monthly or **SUPERINTENDENT** is authorized to transfer the amounts for the services from **DISTRICT** Account Code:

The total amount payable to Contractor under this Agreement shall not exceed \$1,114.41.

4. <u>Additional Provisions</u>. The attached additional provisions are part of this Agreement and fully incorporated by reference.

PRINCIPAL

JOHN G. MENDIBURU KERN COUNTY SUPERINTENDENT OF SCHOOLS

Entity Name: Lakeside Union School District

Entity Type: School District

Authorized Signatory Name: Ty Bryson

Signatory Name: Maria Arias
Title: District/LEA Fiscal Analyst

1300 17th Street, Bakersfield, CA 93301

Professional Development KCSOS Ref #23678 cpb

Address:	14535 Old River Rd. Bakersfield Ca 93311	Account Code:	01-710-0000-0-8677.00-0000-0000-00-0000-
		000	101011-000
Date:		Date:	10/31/2023

ADDITIONAL PROVISIONS OF THIS AGREEMENT

5. <u>Indemnification</u>. Contractor agrees to defend, hold harmless, and indemnify Principal (and Principal's officers, employees, trustees, agents, successors, and assigns) against all claims, suits, expenses (including reasonable attorney fees), losses, penalties, fines, costs, and liability whether in contract, tort, or strict liability (including but not limited to personal injury, death at any time, and property damage) arising out of or made necessary by (A) Contractor's breach of the terms of this Agreement, (B) the act or omission of Contractor, its employees, officers, agents, and assigns in connection with performance of this Agreement, and (C) the presence of Contractor, its officers, employees, agents, assigns, or invitees on Principal's premises.

In the event that any action or proceeding is brought against Principal by reason of any claim or demand discussed in this section, upon notice from Principal, Contractor shall defend the action or proceeding at Contractor's expense through counsel reasonably satisfactory to Principal. The obligation to indemnify set forth in this section shall include reasonable attorney fees and investigation costs and all other reasonable costs, expenses, and liabilities from the first notice that any claim or demand is to be made.

Contractor's obligations under this section shall apply regardless of whether Principal (or any of its officers, employees, trustees, or agents) are actively or passively negligent, but shall not apply to any loss, liability, fine, penalty, forfeiture, cost, or damage determined by an arbitrator or court of competent jurisdiction to be caused solely by the active negligence or willful misconduct of Principal, its officers, employees, trustees, or agents.

Insurance Requirements. Contractor shall obtain, pay for, and maintain in effect during the life of this Agreement the following policies issued by an insurance company rated not less than "A-;VII" in Best Insurance Rating Guide and admitted to transact insurance business in California: (1) commercial general liability (including contractual, products, and completed operations coverages, bodily injury, and property damage liability) with combined single limits not less than \$1,000,000 per occurrence and not less than \$2,000,000 in the aggregate; (2) commercial automobile liability for "any auto" with combined single limits not less than \$1,000,000 per occurrence; (3) professional liability (errors and omissions) with a limit of liability not less than \$1,000,000 per occurrence; and (4) workers' compensation insurance as required under state law.

Each policy shall contain an endorsement naming Principal as an additional insured insofar as this Agreement is concerned, and provide that written notice shall be given to Principal at least 30 days prior to cancellation or material change in the form of the policy or reduction in coverage.

Nothing in this section concerning minimum insurance requirements shall reduce Contractor's liability or obligations under the indemnification provisions of this Agreement.

The parties acknowledge that Contractor is permissibly self-insured under California law.

7. <u>Status of Parties</u>. The parties agree that in performing the services specified in this Agreement, Contractor shall act as an independent contractor. Except as specified in this Agreement, Contractor shall determine the means and methods for carrying out the work to achieve the result required by Principal. The parties shall be free to contract for similar services to be performed while under contract with each other. Contractor will not accept such engagements which interfere with performance under this Agreement. Contractor is not entitled to participate in any pension plan, insurance, bonus, or similar benefits Principal provides for its employees.

Any employees or assistants retained by Contractor shall be the responsibility of Contractor and not of Principal. Contractor shall determine the hours during which the services shall be performed and the sequence of tasks.

- 8. <u>Termination</u>. One party may terminate this Agreement prior to its expiration as follows:
- A. If the other party fails to comply with any insurance or indemnification requirements of this Agreement.
- B. If the other party commits a material breach of this Agreement and fails to cure the breach within 30 days after written demand.
- **C**. Without cause, on 60 days' written notice, in which case Contractor shall be paid for all services rendered up until the effective date of the notice of termination.

9. Miscellaneous Provisions.

- A. <u>Entire Agreement</u>. This Agreement, including any exhibits or schedules to which it refers, constitutes the final, complete, and exclusive statement of the terms of agreement between the parties pertaining to the subject matter of the Agreement. It supersedes all prior and contemporaneous understandings or agreements of the parties. No party has been induced to enter into this Agreement by, nor is any party relying on, any representation or warranty outside those expressly set forth in this Agreement.
- B. <u>Amendment</u>. The provisions of this Agreement may be modified only by mutual agreement of the parties. No modification shall be binding unless it is in writing and signed by the party against whom enforcement of the modification is sought.

- C. <u>Waiver</u>. Any of the terms or conditions of this Agreement may be waived at any time by the party entitled to the benefit of the term or condition, but no such waiver shall affect or impair the right of the waiving party to require observance, performance, or satisfaction either of that term or condition as it applies on a subsequent occasion or any other term or condition of this Agreement.
- D. <u>Assignment</u>. Neither party may assign any rights or benefits or delegate any duties under this Agreement without the written consent of the other party. Any purported assignment without written consent shall be void.
- E. Parties in Interest. Nothing in this Agreement, whether express or implied, is intended to confer any rights or remedies under or by reason of this Agreement on any person other than the parties to it and their respective successors and assigns, nor is anything in this Agreement intended to relieve or discharge the obligation or liability of any third person to any party to this Agreement, nor shall any provision give any third person any right of subrogation or action against any party to this Agreement.
- F. <u>Severability</u>. If any provision of this Agreement is held by an arbitrator or court of competent jurisdiction to be invalid or unenforceable, the remainder of the Agreement shall continue in full force and effect and shall in no way be impaired or invalidated.
- G. Governing Law. The rights and obligations of the parties and the interpretation and performance of this Agreement shall be governed by the laws of California, excluding any statute which directs application of the laws of another jurisdiction.
- H. <u>Notices</u>. Any notice under this Agreement shall be in writing, and any written notice or other document shall be deemed to have been duly given on the date of personal service on the parties or on the second business day after mailing if the document is mailed by registered or certified mail, addressed to the parties at the addresses listed on the signature page, or at the most recent address

- specified by the addressee through written notice under this provision. Failure to conform to the requirement that mailings be registered or certified shall not defeat the effectiveness of notice actually received by the addressee.
- I. <u>Authority to Enter Into Agreement</u>. Each party to this Agreement represents and warrants that it has the full power and authority to enter into this Agreement and to carry out the transactions contemplated by it, and has taken all action necessary to authorize the execution, delivery, and performance of the Agreement.
- J. <u>Conflict of Interest</u>. The parties to this Agreement have read and are aware of the provisions of Section 1090 and following and 87100 and following of the California Government Code relating to conflict of interest of public officers and employees. Each party represents that it is aware of no financial or economic interest of any officer or employee of Contractor relating to this Agreement.
- K. <u>Nondiscrimination</u>. Neither party, nor any officer, agent, employee, or subcontractor of a party, shall discriminate in the treatment or employment of any individual or groups of individuals on any ground prohibited by law, nor shall any of them harass any person in the course of performing this Agreement based on gender or any other basis prohibited by applicable law.
- L. <u>Counterparts</u>. This Agreement may be executed in any number of counterparts with the same effect as if the parties had all signed the same document. All counterparts shall be construed together and shall constitute one agreement.
- M. <u>Pupil Safety Requirements</u>. Contractor certifies that neither Contractor nor any of its employees or subcontractors who may come in contact with pupils has been convicted of a felony as defined in Education Code Section 45122.1.

ATTACHMENT A SCOPE OF SERVICES KCSOS SERVICE PROVIDER AGREEMENT (Professional Development)

Lakeside Union School District:

Scope of Work (Description of the activities for service including goals and/or objectives)
(Half Day) Beginning of the year professional development around relationship building and speaking to the different identities of staff (educator, parent, colleague) to emphasize the importance of relationships.

Fees per Consultant:
One Half Day at the rate of \$1,000.00
Mileage: 22 miles at the rate of \$0.655 = \$14.41
Materials = \$100.00

Total Contract Amount = \$1,114.41

ATTACHMENT B KCSOS SERVICE PROVIDER AGREEMENT ()

OFFICE OF JOHN G. MENDIBURU KERN COUNTY SUPERINTENDENT OF SCHOOLS

Advocates for Children

KCSOS SERVICE PROVIDER AGREEMENT (Professional Development)

This Service Provider Agreement ("Agreement") is between THE KERN COUNTY SUPERINTENDENT OF SCHOOLS, a California public education agency ("Contractor"), and the party whose legal name and status are described in the signature block below ("Principal").

RECITALS

This Agreement is based on the following facts and understandings of the parties:

- A. County Superintendent is qualified and has recent successful experience providing professional development.
- B. The Kern County Superintendent of Schools (KCSOS) Instructional Services Division is uniquely positioned to support the scope of work outlined within this agreement. Through the relationships that have been established with our staff, our first-hand experience working within their unique community, and an extensive understanding of their student achievement data through the Kern Integrated Data System (KIDS), our county office of education is providing a customized professional learning experience for this LEA.
- C. Principal has requested mutually agreed upon professional development training.
- D. This Agreement is intended to be the written agreement between the parties related to the services and/or products to be provided during the referenced term.

TERMS

Based upon the Recitals and the promises exchanged by the parties in this Agreement, the parties agree as follows:

- 1. <u>Scope of Services</u>. The nature and scope of services under this Agreement are set forth in Attachment A and are incorporated by reference into this Agreement.
- 2. <u>Term</u>. The initial term of this Agreement shall begin effective 10/13/2023 and shall end on 6/30/2024. The parties may extend the Agreement beyond its initial term as mutually agreed in writing.
- 3. <u>Price</u>. Contractor shall provide all labor, equipment, materials, and supplies to furnish the services called for under this Agreement in exchange for payment in the amount of \$10,215.28 (total flat fee). Contractor shall be paid for services satisfactorily rendered based upon invoices submitted no more frequently than monthly or SUPERINTENDENT is authorized to transfer the amounts for the services from DISTRICT Account Code:

The total amount payable to Contractor under this Agreement shall not exceed \$10,215.28.

4. <u>Additional Provisions</u>. The attached additional provisions are part of this Agreement and fully incorporated by reference.

PRINCIPAL

Ву_____

Entity Name: Lakeside Union School District

Entity Type: School District

Authorized Signatory Name: Ty Bryson

Address: 14535 Old River Road, Bakersfield Ca.

93311

JOHN G. MENDIBURU

Signatory Name: Maria Arias Title: District/LEA Fiscal Anlayst

1300 17th Street, Bakersfield, CA 93301

Account Code: 01-710-0000-0-8677.00-0000-0000-00-0000-

000

Date:	Date:	101311	2022	

ADDITIONAL PROVISIONS OF THIS AGREEMENT

5. <u>Indemnification</u>. Contractor agrees to defend, hold harmless, and indemnify Principal (and Principal's officers, employees, trustees, agents, successors, and assigns) against all claims, suits, expenses (including reasonable attorney fees), losses, penalties, fines, costs, and liability whether in contract, tort, or strict liability (including but not limited to personal injury, death at any time, and property damage) arising out of or made necessary by (A) Contractor's breach of the terms of this Agreement, (B) the act or omission of Contractor, its employees, officers, agents, and assigns in connection with performance of this Agreement, and (C) the presence of Contractor, its officers, employees, agents, assigns, or invitees on Principal's premises.

In the event that any action or proceeding is brought against Principal by reason of any claim or demand discussed in this section, upon notice from Principal, Contractor shall defend the action or proceeding at Contractor's expense through counsel reasonably satisfactory to Principal. The obligation to indemnify set forth in this section shall include reasonable attorney fees and investigation costs and all other reasonable costs, expenses, and liabilities from the first notice that any claim or demand is to be made.

Contractor's obligations under this section shall apply regardless of whether Principal (or any of its officers, employees, trustees, or agents) are actively or passively negligent, but shall not apply to any loss, liability, fine, penalty, forfeiture, cost, or damage determined by an arbitrator or court of competent jurisdiction to be caused solely by the active negligence or willful misconduct of Principal, its officers, employees, trustees, or agents.

Insurance Requirements. Contractor shall obtain, pay for, and maintain in effect during the life of this Agreement the following policies issued by an insurance company rated not less than "A-;VII" in Best Insurance Rating Guide and admitted to transact insurance business in California: (1) commercial general liability (including contractual, products, and completed operations coverages, bodily injury, and property damage liability) with combined single limits not less than \$1,000,000 per occurrence and not less than \$2,000,000 in the aggregate; (2) commercial automobile liability for "any auto" with combined single limits not less than \$1,000,000 per occurrence; (3) professional liability (errors and omissions) with a limit of liability not less than \$1,000,000 per occurrence; and (4) workers' compensation insurance as required under state law.

Each policy shall contain an endorsement naming Principal as an additional insured insofar as this Agreement is concerned, and provide that written notice shall be given to Principal at least 30 days prior to cancellation or material change in the form of the policy or reduction in coverage.

Nothing in this section concerning minimum insurance requirements shall reduce Contractor's liability or obligations under the indemnification provisions of this Agreement.

The parties acknowledge that Contractor is permissibly self-insured under California law.

7. <u>Status of Parties</u>. The parties agree that in performing the services specified in this Agreement, Contractor shall act as an independent contractor. Except as specified in this Agreement, Contractor shall determine the means and methods for carrying out the work to achieve the result required by Principal. The parties shall be free to contract for similar services to be performed while under contract with each other. Contractor will not accept such engagements which interfere with performance under this Agreement. Contractor is not entitled to participate in any pension plan, insurance, bonus, or similar benefits Principal provides for its employees.

Any employees or assistants retained by Contractor shall be the responsibility of Contractor and not of Principal. Contractor shall determine the hours during which the services shall be performed and the sequence of tasks.

- 8. <u>Termination</u>. One party may terminate this Agreement prior to its expiration as follows:
- A. If the other party fails to comply with any insurance or indemnification requirements of this Agreement.
- B. If the other party commits a material breach of this Agreement and fails to cure the breach within 30 days after written demand.
- **C**. Without cause, on 60 days' written notice, in which case Contractor shall be paid for all services rendered up until the effective date of the notice of termination.

Miscellaneous Provisions.

- A. <u>Entire Agreement</u>. This Agreement, including any exhibits or schedules to which it refers, constitutes the final, complete, and exclusive statement of the terms of agreement between the parties pertaining to the subject matter of the Agreement. It supersedes all prior and contemporaneous understandings or agreements of the parties. No party has been induced to enter into this Agreement by, nor is any party relying on, any representation or warranty outside those expressly set forth in this Agreement.
- B. <u>Amendment</u>. The provisions of this Agreement may be modified only by mutual agreement of the parties. No modification shall be binding unless it is in writing and signed by the party against whom enforcement of the modification is sought.

- C. <u>Waiver</u>. Any of the terms or conditions of this Agreement may be waived at any time by the party entitled to the benefit of the term or condition, but no such waiver shall affect or impair the right of the waiving party to require observance, performance, or satisfaction either of that term or condition as it applies on a subsequent occasion or any other term or condition of this Agreement.
- D. <u>Assignment</u>. Neither party may assign any rights or benefits or delegate any duties under this Agreement without the written consent of the other party. Any purported assignment without written consent shall be void.
- E. <u>Parties in Interest</u>. Nothing in this Agreement, whether express or implied, is intended to confer any rights or remedies under or by reason of this Agreement on any person other than the parties to it and their respective successors and assigns, nor is anything in this Agreement intended to relieve or discharge the obligation or liability of any third person to any party to this Agreement, nor shall any provision give any third person any right of subrogation or action against any party to this Agreement.
- F. <u>Severability</u>. If any provision of this Agreement is held by an arbitrator or court of competent jurisdiction to be invalid or unenforceable, the remainder of the Agreement shall continue in full force and effect and shall in no way be impaired or invalidated.
- G. <u>Governing Law</u>. The rights and obligations of the parties and the interpretation and performance of this Agreement shall be governed by the laws of California, excluding any statute which directs application of the laws of another jurisdiction.
- H. <u>Notices</u>. Any notice under this Agreement shall be in writing, and any written notice or other document shall be deemed to have been duly given on the date of personal service on the parties or on the second business day after mailing if the document is mailed by registered or certified mail, addressed to the parties at the addresses listed on the signature page, or at the most recent address

- specified by the addressee through written notice under this provision. Failure to conform to the requirement that mailings be registered or certified shall not defeat the effectiveness of notice actually received by the addressee.
- I. <u>Authority to Enter into Agreement</u>. Each party to this Agreement represents and warrants that it has the full power and authority to enter into this Agreement and to carry out the transactions contemplated by it, and has taken all action necessary to authorize the execution, delivery, and performance of the Agreement.
- J. <u>Conflict of Interest</u>. The parties to this Agreement have read and are aware of the provisions of Section 1090 and following and 87100 and following of the California Government Code relating to conflict of interest of public officers and employees. Each party represents that it is aware of no financial or economic interest of any officer or employee of Contractor relating to this Agreement.
- K. <u>Nondiscrimination</u>. Neither party, nor any officer, agent, employee, or subcontractor of a party, shall discriminate in the treatment or employment of any individual or groups of individuals on any ground prohibited by law, nor shall any of them harass any person in the course of performing this Agreement based on gender or any other basis prohibited by applicable law.
- L. <u>Counterparts</u>. This Agreement may be executed in any number of counterparts with the same effect as if the parties had all signed the same document. All counterparts shall be construed together and shall constitute one agreement.
- M. <u>Pupil Safety Requirements</u>. Contractor certifies that neither Contractor nor any of its employees or subcontractors who may come in contact with pupils has been convicted of a felony as defined in Education Code Section 45122.1.

ATTACHMENT A SCOPE OF SERVICES KCSOS SERVICE PROVIDER AGREEMENT (Professional Development)

Lakeside Union School District

Scope of Work (Description of the activities for service including goals and/or objectives)

Four full days will be dedicated to support the school site team via PBIS Tier II Cohorts. Teams will develop data decision rules, match interventions to student needs, and develop and follow Tier II action plans that are aligned with the Tiered Fidelity Inventory (TFI). Additionally, two half days will be dedicated to providing additional coaching based on the need of the school site team and/or administrators to enhance the work around PBIS. An additional two half days will be utilized to facilitate PBIS at home workshops to parents in order to teach them how to apply positive reinforcement strategies that are aligned with the school site behavior expectations.

Fees per Consultant: 4 Full Days at the rate of \$1,500.00 = \$6,000.00 4 Half Days at the rate of \$1,000.00 = \$4,000.00 Mileage: 176 Miles x \$0.655 = \$115.28 Materials = \$100.00

Total Contract Amount = \$10,215.28

ATTACHMENT B KCSOS SERVICE PROVIDER AGREEMENT ()

OFFICE OF MARY C. BARLOW KERN COUNTY SUPERINTENDENT OF SCHOOLS

Advocates for Children

INTERNET ACCESS PROGRAM - E-RATE

This Internet Access Program – E-Rate Agreement (Agreement) is between THE KERN COUNTY SUPERINTENDENT OF SCHOOLS, a California public education Agency (SUPERINTENDENT), and the school district named in the signature block below (DISTRICT).

RECITALS

SUPERINTENDENT offers various business and technology services to school districts. DISTRICT wishes to obtain the services described in this Agreement on the terms indicated.

os noos assonoa in this rigidament on the terms indicated:				
TERMS				
Based	Based upon the Recitals and the promises exchanged by the parties in this Agreement, the parties agree as follows:			
1	Scope of Services. (Check applicable box(es) to indicate services desired.)		
A. Internet Connection. DISTRICT requests and SUPERINTENDENT agrees to install an Internet connection and provide DISTRICT with high-speed direct unfiltered Internet connectivity, along with free monitoring of DISTRIC Internet circuit(s) and assistance with reporting and resolution of circuit trouble. DISTRICT requested and will furnished the following type of connectivity: 1Gb Internet Access (ISP ONLY). DISTRICT will be charged a or time installation fee of \$1,200 per ethernet connection or \$2,000 per 10GBs connection if not currently connected SUPERINTENDENT for ISP services. Wireless connection is available on an engineered basis; the installation for varies depending on installation complexity.				
	B. <u>Additional Provisions</u> . Additional term reference.	ns on Attachment A are part of this Agreem	ent and fully incorporated by	
2. <u>Cost.</u> SUPERINTENDENT shall furnish the services called for under this Agreement in exchange for payment in the amounts described below for the services checked in Section 1. Upon execution of this Agreement, SUPERINTENDENT is authorized to transfer the amounts owing under this Agreement from the following DISTRICT Account Code SUPERINTENDENT may transfer amounts owing for the annual fees at the beginning of each fiscal year this Agreement remains in effect. The parties may vary the amount of services and/or prices charged by mutual written agreement. In addition, SUPERINTENDENT may raise prices for a subsequent year by providing written notice to DISTRICT at least 45 days prior to the end of the term in progress. If DISTRICT does not agree to the increase, it may terminate the Agreement on written notice as permitted in Section 4.				
	A. Annual fee:B. One-time installation fee, if applicable:		\$ 13,104.00 \$	
3. <u>Additional Provisions</u> . The attached additional provisions are part of this Agreement and fully incorporated by reference.				
DISTR	ICT	MARY C. BARLOW KERN COUNTY SUPERINTENDENT OF	SCHOOLS	
Author	Name: Lakeside Union SD ized Signatory Name: s: 14535 Old River Rd. Bakersfield 311	Name: Maria Arias Title: District/LEA Fiscal Analyst Address: 1300 17th Street, Bakersfield, Account Code: 01-305-0000-00-8689.00-0000 Date: 20073		

ADDITIONAL PROVISIONS OF THIS AGREEMENT

- 4. <u>Term.</u> The initial term of this Agreement shall begin effective **7/1/2023** and conclude on **6/30/2026** unless terminated sooner as permitted under this Agreement. The Agreement shall roll over and continue in effect for subsequent terms of one year each, up to a maximum of five years total, unless either party provides written notice of termination within 30 days prior to the end of the term in progress.
- 5. <u>Status of Parties</u>. The parties agree that in performing the services specified in this Agreement, SUPERINTENDENT shall act as an independent contractor and shall have control of all work and the manner in which it is performed. SUPERINTENDENT shall be free to contract for similar services to be performed while under contract with DISTRICT. SUPERINTENDENT is not entitled to participate in any pension plan, insurance, bonus or similar benefits DISTRICT provides for its employees.
- Anv employees or assistants retained by SUPERINTENDENT shall be the responsibility of SUPERINTENDENT and not of DISTRICT. SUPERINTENDENT shall determine the means and methods for carrying out the work to achieve the result required by DISTRICT. SUPERINTENDENT shall determine the hours during which the services shall be performed and the sequence of tasks.
- 6. Acceptable Use. DISTRICT shall require its Internet and e-mail account users to sign and observe the terms of an acceptable use policy prohibiting users from placing or transmitting any message, information, software, or other materials on DISTRICT's e-mail system or website which contain any of the following:
- A. Material which is or is likely to be unlawful, threatening, abusive, unethical, libelous, defamatory, pornographic, obscene, or sexually explicit, or which contains illegal solicitations or tends to injure, intimidate, interfere with, oppress, or threaten any person in the free exercise or enjoyment of any right or privilege granted under federal or state law because of the person's race, color, religion, ancestry, national origin, disability, gender, or sexual orientation;
- B. Information constituting or encouraging conduct which would be considered a criminal offense, give rise to civil liability, or otherwise violate local, state, national, or international law, including but not limited to the U.S. export control laws and regulations;
- C. A virus, cancelbot, Trojan horse, worm, or other harmful component;
- D. Any Universal Resource Locator (URL) address or link to such an address which displays or transmits information described in this paragraph;

- E. Information protected by copyright or other proprietary rights without obtaining permission of the copyright owner or right holder or displaying the appropriate notices.
- Disabling Internet Access. SUPERINTENDENT has the right, but not the obligation, to disable access to anyone accessing the Internet via DISTRICT's Internet connection supplied under this Agreement and/or to suspend DISTRICT's Internet connection or storage of a website when, in SUPERINTENDENT's sole opinion. such action is necessary to (i) conform to any applicable laws, rules, or regulations or comply with legal process: (ii) protect and defend the rights or property of SUPERINTENDENT; (iii) protect the personal safety of any person; or (IV) respond to a complaint that material has been posted or transmitted via DISTRICT's Internet connection in violation of copyright laws. However, DISTRICT remains solely responsible for the use of its Internet connection and the content of any websites maintained for DISTRICT sites and DISTRICT agrees that SUPERINTENDENT is not liable for any action it takes or fails to take concerning material posted or transmitted via DISTRICT's Internet connection.

Limitation of Liability.

A. Services rendered pursuant to this Agreement are provided on an "as is" and "as available" basis. Except as expressly provided in this Agreement, SUPERINTENDENT makes no warranties, express or implied (including without limitation, warranties of merchantability or fitness for a particular purpose), with respect to the services, equipment, and/or materials described in this Agreement or available on the Internet/ World Wide Web generally. SUPERINTENDENT does not warrant that the services provided under this Agreement will be uninterrupted or error free, or that any information, software, or other material accessible on DISTRICT's Internet connection, or through websites maintained for DISTRICT, are free of viruses, worms, Trojan horses, cancelbots, or other harmful components.

DISTRICT acknowledges that SUPERINTENDENT has no authority over the information available through the Internet/World Wide Web and that such information may not be accurate. DISTRICT further acknowledges that the Internet/World Wide Web contains unedited materials, some of which are sexually explicit or may be offensive to some persons. DISTRICT and the employees, students, and agents of DISTRICT access and/or use such materials at their own risk.

- B. DISTRICT acknowledges that unscheduled shutdowns may occur without prior warning. SUPERINTENDENT shall not be responsible for delays or interruptions of service necessary for maintenance or caused by events beyond its control.
- C. SUPERINTENDENT neither endorses nor is

responsible for the accuracy or reliability of any opinion, advice, or statement posted or transmitted via DISTRICT's Internet connection or on DISTRICT's websites, nor for any offensive, defamatory, or obscene posting or transmission by anyone. Under no circumstances will SUPERINTENDENT be liable for any loss or damage caused by the reliance by any person on information obtained through the content and/or any postings or transmissions made via DISTRICT's Internet connection or its websites.

- DISTRICT AGREES THAT TO THE MAXIMUM EXTENT PERMITTED BY LAW SUPERINTENDENT SHALL NOT BE LIABLE TO DISTRICT OR TO ANY THIRD PARTY FOR ANY LOST DISTRICT DATA, LOST PROFITS, OR OTHER ECONOMIC LOSS, OR ANY SPECIAL. INCIDENTAL, CONSEQUENTIAL, EXEMPLARY OR PUNITIVE DAMAGES OF ANY NATURE. WHETHER IN CONTRACT OR IN TORT, OR FOR THE BREACH OF **EXPRESS** OR IMPLIED WARRANTY, RESULTING IN ANY WAY FROM DISTRICT'S USE OF OR INABILITY TO USE THE SERVICES PROVIDED UNDER THIS AGREEMENT OR FROM ACCESS TO THE INTERNET OR FROM INFORMATION OR SERVICES PROVIDED THROUGH THE INTERNET OR RESULTING FROM MISTAKES, OMISSIONS, INTERRUPTIONS, ERRORS, DEFECTS, DELAYS IN OPERATION OR TRANSMISSION, OR FAILURE OF PERFORMANCE. DISTRICT HEREBY HOLDS SUPERINTENDENT HARMLESS FROM ANY SUCH CLAIM. IF DISTRICT IS DISSATISFIED WITH THE SERVICES PROVIDED UNDER THIS AGREEMENT, ITS SOLE AND EXCLUSIVE REMEDY IS TO FORWARD A NOTICE OF TERMINATION TO SUPERINTENDENT AT THE NEXT AVAILABLE **OPPORTUNITY PURSUANT TO SECTION 11 OF THIS** AGREEMENT.
- 9. <u>Indemnification</u>. On behalf of itself and its assignees, distributees, and successors, DISTRICT agrees to be solely responsible for and to hold harmless, indemnify, and defend SUPERINTENDENT against all claims, penalties, damages, expenses (including reasonable attorney fees), demands, or lawsuits that may be asserted against DISTRICT, its officers, agents, or employees arising out of the breach of provisions of this Agreement by DISTRICT, its officers, employees, students, invitees, and agents and/or arising out of any of the following:
- A. Use of the Internet/World Wide Web by DISTRICT or anyone accessing the Internet via DISTRICT's Internet connection;
- B. The placement or transmission by DISTRICT (or DISTRICT's employees or students or anyone on DISTRICT's behalf or accessing the Internet through DISTRICT's connection) of any message, information, software, or other materials on DISTRICT's e-mail

system or on the Internet/World Wide Web or on websites authorized by DISTRICT, including but not limited to messages, information, software, or other materials which contain:

- (1) Material which is or is likely to be unlawful, threatening, abusive, unethical, libelous, defamatory, pornographic, obscene, or sexually explicit, or which contains illegal solicitations or tends to injure, intimidate, interfere with, oppress, or threaten any person in the free exercise or enjoyment of any right or privilege granted under federal or state law because of the person's race, color, religion, ancestry, national origin, disability, gender, or sexual orientation;
- (2) Information constituting or encouraging conduct which would be considered a criminal offense, give rise to civil liability, or otherwise violate local, state, national, or international law, including but not limited to the U.S. export control laws and regulations:
- (3) A virus, cancelbot, Trojan horse, worm, or other harmful component; or
- (4) Any Universal Resource Locator (URL) address or link to such an address which displays or transmits information described in this paragraph.
- (5) The submission or transmission of information which is protected by copyright or other proprietary rights without obtaining permission of the copyright owner or right holder; or
- (6) The failure to display any required copyright, trademark, or other proprietary notices or acknowledgments.
- 10. <u>Insurance Requirements</u>. Each party represents that it maintains, and will continue in effect during the life of this Agreement, the following policies of insurance issued by an insurance company rated not less than A;VII in Best Insurance Rating Guide and admitted to transact insurance business in California: (1) commercial general liability (including contractual, products, and completed operations coverages, bodily injury, and property damage liability) with single combined limits not less than \$1,000,000 per occurrence, \$2,000,000 aggregate; (2) commercial automobile liability for any auto with combined single limits not less than \$1,000,000 per occurrence; and (3) workers' compensation insurance as required under state law.

Nothing in this section concerning minimum insurance requirements shall reduce a party's liability or obligations under the indemnification provisions of this Agreement.

The parties acknowledge that SUPERINTENDENT is permissibly self-insured under California law.

11. <u>Termination</u>. One party may terminate this Agreement prior to its expiration if the other party commits a material breach of this Agreement and falls to cure the breach within 30 days after written demand. A material breach includes, but is not limited to, failure by a party to comply with any insurance or indemnification provision in this Agreement, failure to make payment when due, as well as the unlawful harassment of any person on a party's premises or otherwise in connection with this Agreement by the other party, its employees, officers, contractors, or agents.

12. <u>Miscellaneous Provisions</u>.

- A. <u>Entire Agreement</u>. This Agreement, including any exhibits or schedules to which it refers, constitutes the final, complete, and exclusive statement of the terms of agreement between the parties pertaining to the subject matter of the Agreement. It supersedes all prior and contemporaneous understandings or agreements of the parties. No party has been induced to enter into this Agreement by, nor is any party relying on, any representation or warranty outside those expressly set forth in this Agreement.
- B. <u>Amendment</u>. The provisions of this Agreement may be modified only by mutual agreement of the parties. No modification shall be binding unless it is in writing and signed by the party against whom enforcement of the modification is sought.
- C. <u>Waiver</u>. Any of the terms or conditions of this Agreement may be walved at any time by the party entitled to the benefit of the term or condition, but no such waiver shall affect or impair the right of the waiving party to require observance, performance, or satisfaction either of that term or condition as it applies on a subsequent occasion or any other term or condition of this Agreement.
- D. <u>Assignment</u>. Neither party may assign any rights or benefits or delegate any duties under this Agreement without the written consent of the other party. Any purported assignment without written consent shall be void. DISTRICT shall not sublicense any rights for use of software and systems granted under this Agreement to any other party.
- E. <u>Parties in Interest.</u> Nothing in this Agreement, whether express or implied, is intended to confer any rights or remedies under or by reason of this Agreement on any person other than the parties to it and their

- respective successors and assigns, nor is anything in this Agreement intended to relieve or discharge the obligation or liability of any third person to any party to this Agreement, nor shall any provision give any third person any right of subrogation or action against any party to this Agreement.
- F. <u>Severability</u>. If any provision of this Agreement is held by a court or arbitrator of competent jurisdiction to be invalid or unenforceable, the remainder of the Agreement shall continue in full force and effect and shall in no way be impaired or invalidated.
- G. Notices. Any notice under this Agreement shall be in writing, and any written notice or other document shall be deemed to have been duly given on the date of personal service on the parties or on the second business day after mailing if the document is mailed by registered or certified mail, addressed to the parties at the addresses indicated in the signature block or at the most recent address specified by the addressee through written notice under this provision. Failure to conform to the requirement that mailings be registered or certified shall not defeat the effectiveness of notice actually received by the addressee.
- H. <u>Authority to Enter Into Agreement</u>. Each party represents and warrants that it has the full power and authority to enter into this Agreement, and to carry out the transactions contemplated by the Agreement, and that it has taken all action necessary to authorize the execution, delivery, and performance of the Agreement.
- I. <u>Conflict of Interest.</u> The parties to this Agreement have read and are aware of the provisions of Section 1090 and following and 87100 and following of the California Government Code relating to conflict of interest of public officers and employees. Each party represents that it is aware of no financial or economic interest in the Agreement on the part of any officer or employee of SUPERINTENDENT.
- J. <u>Nondiscrimination</u>. Neither party, nor any officer, agent, employee, or subcontractor of a party, shall discriminate in the treatment or employment of any individual or groups of individuals on any ground prohibited by law, nor shall any of them harass any person in the course of performing this Agreement based on gender or any other basis prohibited by applicable law.

ATTACHMENT A

The following additional terms apply to this Agreement:

· 3

OFFICE OF MARY C. BARLOW KERN COUNTY SUPERINTENDENT OF SCHOOLS

Advocates for Children

INTERNET ACCESS PROGRAM - E-RATE

This Internet Access Program – E-Rate Agreement (Agreement) is between THE KERN COUNTY SUPERINTENDENT OF SCHOOLS, a California public education Agency (SUPERINTENDENT), and the school district named in the signature block below (DISTRICT).

RECITALS

SUPERINTENDENT offers various business and technology services to school districts. DISTRICT wishes to obtain the

services described in this Agreement on the terms indicated.			
		TERMS	
Based upon the Recitals and the promises exchanged by the parties in this Agreement, the parties			agree as follows:
1.	Scope of Services. (Check applicable box(es	s) to indicate services desired.)	
	A. Internet Connection. DISTRICT requand provide DISTRICT with high-speed directinternet circuit(s) and assistance with report furnished the following type of connectivity: 5 will be charged a one-time installation fee of currently connected to SUPERINTENDENT basis; the installation fee varies depending or	t unfiltered Internet connectivity, along with froing and resolution of circuit trouble. DISTR 00Mbps Internet Access & Data Transport \$1,200 per ethernet connection or \$2,000 per for ISP services. Wireless connection is a	ee monitoring of DISTRICT RICT requested and will be t (Bundled IA). DISTRICT er 10GBs connection if not
	B. Additional Provisions. Additional tern reference.	ns on Attachment A are part of this Agreemer	nt and fully incorporated by
2. Cost. SUPERINTENDENT shall furnish the services called for under this Agreement in exchange for payment in the amounts described below for the services checked in Section 1. Upon execution of this Agreement, SUPERINTENDENT is authorized to transfer the amounts owing under this Agreement from the following DISTRICT Account Code SUPERINTENDENT may transfer amounts owing for the annual fees at the beginning of each fiscal year this Agreement remains in effect. The parties may vary the amount of services and/or prices charged by mutual written agreement. In addition, SUPERINTENDENT may raise prices for a subsequent year by providing written notice to DISTRICT at least 45 days prior to the end of the term in progress. If DISTRICT does not agree to the increase, it may terminate the Agreement on written notice as permitted in Section 4.			
	A. Annual fee: B. One-time installation fee, if applicable	\$	34,752.00
3. <u>Additional Provisions</u> . The attached additional provisions are part of this Agreement and fully incorporated by reference.			
DISTR	ст	MARY C. BARLOW KERN COUNTY SUPERINTENDENT OF S	SCHOOLS
Author	Name: Lakeside Union SD zed Signatory Name: s: 14535 Old River Rd. Bakersfield 311	By: Name: Maria Arias Title: District/LEA Fiscal Analyst Address: 1300 17 th Street, Bakersfield, C Account Code: 01-305-0000-00-8689.00-0000-00 Date: Date: Date: 01-305-0000-00-8689.00-0000-00	A 93301

ADDITIONAL PROVISIONS OF THIS AGREEMENT

- 4. <u>Term.</u> The initial term of this Agreement shall begin effective 7/1/2023 and conclude on 6/30/2024 unless terminated sooner as permitted under this Agreement. The Agreement shall roll over and continue in effect for subsequent terms of one year each, up to a maximum of five years total, unless either party provides written notice of termination within 30 days prior to the end of the term in progress.
- 5. <u>Status of Parties</u>. The parties agree that in performing the services specified in this Agreement, SUPERINTENDENT shall act as an independent contractor and shall have control of all work and the manner in which it is performed. SUPERINTENDENT shall be free to contract for similar services to be performed while under contract with DISTRICT. SUPERINTENDENT is not entitled to participate in any pension plan, insurance, bonus or similar benefits DISTRICT provides for its employees.
- employees or assistants by retained SUPERINTENDENT shall be the responsibility of SUPERINTENDENT and not of DISTRICT. SUPERINTENDENT shall determine the means and methods for carrying out the work to achieve the result required by DISTRICT. SUPERINTENDENT shall determine the hours during which the services shall be performed and the sequence of tasks.
- 6. Acceptable Use. DISTRICT shall require its Internet and e-mail account users to sign and observe the terms of an acceptable use policy prohibiting users from placing or transmitting any message, information, software, or other materials on DISTRICT's e-mail system or website which contain any of the following:
- A. Material which is or is likely to be unlawful, threatening, abusive, unethical, libelous, defamatory, pornographic, obscene, or sexually explicit, or which contains illegal solicitations or tends to injure, intimidate, interfere with, oppress, or threaten any person in the free exercise or enjoyment of any right or privilege granted under federal or state law because of the person's race, color, religion, ancestry, national origin, disability, gender, or sexual orientation:
- B. Information constituting or encouraging conduct which would be considered a criminal offense, give rise to civil liability, or otherwise violate local, state, national, or international law, including but not limited to the U.S. export control laws and regulations;
- C. A virus, cancelbot, Trojan horse, worm, or other harmful component;
- Any Universal Resource Locator (URL) address or link to such an address which displays or transmits information described in this paragraph;

- E. Information protected by copyright or other proprietary rights without obtaining permission of the copyright owner or right holder or displaying the appropriate notices.
- Disabling Internet Access. SUPERINTENDENT has the right, but not the obligation, to disable access to anyone accessing the Internet via DISTRICT's Internet connection supplied under this Agreement and/or to suspend DISTRICT's Internet connection or storage of a website when, in SUPERINTENDENT's sole opinion. such action is necessary to (i) conform to any applicable laws, rules, or regulations or comply with legal process: (ii) protect and defend the rights or property of SUPERINTENDENT; (iii) protect the personal safety of any person; or (IV) respond to a complaint that material has been posted or transmitted via DISTRICT's Internet connection in violation of copyright laws. However, DISTRICT remains solely responsible for the use of its Internet connection and the content of any websites maintained for DISTRICT sites and DISTRICT agrees that SUPERINTENDENT is not liable for any action it takes or fails to take concerning material posted or transmitted via DISTRICT's Internet connection

Limitation of Liability.

Α... Services rendered pursuant to this Agreement are provided on an "as is" and "as available" basis. Except as expressly provided in this Agreement, SUPERINTENDENT makes no warranties, express or implied (including without limitation, warranties of merchantability or fitness for a particular purpose), with respect to the services, equipment, and/or materials described in this Agreement or available on the Internet/ World Wide Web generally. SUPERINTENDENT does not warrant that the services provided under this Agreement will be uninterrupted or error free, or that any information, software, or other material accessible on DISTRICT's Internet connection, or through websites maintained for DISTRICT, are free of viruses, worms, Trojan horses, cancelbots, or other harmful components.

DISTRICT acknowledges that SUPERINTENDENT has no authority over the information available through the Internet/World Wide Web and that such information may not be accurate. DISTRICT further acknowledges that the Internet/World Wide Web contains unedited materials, some of which are sexually explicit or may be offensive to some persons. DISTRICT and the employees, students, and agents of DISTRICT access and/or use such materials at their own risk.

- B. DISTRICT acknowledges that unscheduled shutdowns may occur without prior warning. SUPERINTENDENT shall not be responsible for delays or interruptions of service necessary for maintenance or caused by events beyond its control.
- C. SUPERINTENDENT neither endorses nor is

responsible for the accuracy or reliability of any opinion, advice, or statement posted or transmitted via DISTRICT's Internet connection or on DISTRICT's websites, nor for any offensive, defamatory, or obscene posting or transmission by anyone. Under no circumstances will SUPERINTENDENT be liable for any loss or damage caused by the reliance by any person on information obtained through the content and/or any postings or transmissions made via DISTRICT's Internet connection or its websites.

- DISTRICT AGREES THAT TO THE MAXIMUM EXTENT PERMITTED BY LAW SUPERINTENDENT SHALL NOT BE LIABLE TO DISTRICT OR TO ANY THIRD PARTY FOR ANY LOST DISTRICT DATA, LOST PROFITS, OR OTHER ECONOMIC LOSS, OR ANY SPECIAL. INCIDENTAL. CONSEQUENTIAL, **EXEMPLARY** OR PUNITIVE DAMAGES OF ANY NATURE, WHETHER IN CONTRACT OR IN TORT, OR FOR THE BREACH OF EXPRESS OR IMPLIED WARRANTY. RESULTING IN ANY WAY FROM DISTRICT'S USE OF OR INABILITY TO USE THE SERVICES PROVIDED UNDER THIS AGREEMENT OR FROM ACCESS TO THE INTERNET OR FROM INFORMATION OR SERVICES PROVIDED THROUGH THE INTERNET OR RESULTING FROM MISTAKES, OMISSIONS, INTERRUPTIONS, ERRORS, DEFECTS, DELAYS IN OPERATION OR TRANSMISSION, OR FAILURE OF PERFORMANCE. DISTRICT HEREBY HOLDS SUPERINTENDENT HARMLESS FROM ANY SUCH CLAIM. IF DISTRICT IS DISSATISFIED WITH THE SERVICES PROVIDED UNDER THIS AGREEMENT. ITS SOLE AND EXCLUSIVE REMEDY IS TO FORWARD A NOTICE OF TERMINATION SUPERINTENDENT AT THE NEXT AVAILABLE OPPORTUNITY PURSUANT TO SECTION 11 OF THIS AGREEMENT.
- 9. <u>Indemnification</u>. On behalf of itself and its assignees, distributees, and successors, DISTRICT agrees to be solely responsible for and to hold harmless, indemnify, and defend SUPERINTENDENT against all claims, penalties, damages, expenses (including reasonable attorney fees), demands, or lawsuits that may be asserted against DISTRICT, its officers, agents, or employees arising out of the breach of provisions of this Agreement by DISTRICT, its officers, employees, students, invitees, and agents and/or arising out of any of the following:
- A. Use of the Internet/World Wide Web by DISTRICT or anyone accessing the Internet via DISTRICT's Internet connection;
- B. The placement or transmission by DISTRICT (or DISTRICT's employees or students or anyone on DISTRICT's behalf or accessing the Internet through DISTRICT's connection) of any message, information, software, or other materials on DISTRICT's e-mail

system or on the Internet/World Wide Web or on websites authorized by DISTRICT, including but not limited to messages, information, software, or other materials which contain:

- (1) Material which is or is likely to be unlawful, threatening, abusive, unethical, libelous, defamatory, pornographic, obscene, or sexually explicit, or which contains illegal solicitations or tends to injure, intimidate, interfere with, oppress, or threaten any person in the free exercise or enjoyment of any right or privilege granted under federal or state law because of the person's race, color, religion, ancestry, national origin, disability, gender, or sexual orientation;
- (2) Information constituting or encouraging conduct which would be considered a criminal offense, give rise to civil liability, or otherwise violate local, state, national, or international law, including but not limited to the U.S. export control laws and regulations;
- (3) A virus, cancelbot, Trojan horse, worm, or other harmful component; or
- (4) Any Universal Resource Locator (URL) address or link to such an address which displays or transmits information described in this paragraph.
- (5) The submission or transmission of information which is protected by copyright or other proprietary rights without obtaining permission of the copyright owner or right holder; or
- (6) The failure to display any required copyright, trademark, or other proprietary notices or acknowledgments,
- 10. <u>Insurance Requirements</u>. Each party represents that it maintains, and will continue in effect during the life of this Agreement, the following policies of insurance issued by an insurance company rated not less than A;VII in Best Insurance Rating Guide and admitted to transact insurance business in California: (1) commercial general liability (including contractual, products, and completed operations coverages, bodily injury, and property damage liability) with single combined limits not less than \$1,000,000 per occurrence, \$2,000,000 aggregate; (2) commercial automobile liability for any auto with combined single limits not less than \$1,000,000 per occurrence; and (3) workers' compensation insurance as required under state law.

Nothing in this section concerning minimum insurance requirements shall reduce a party's liability or obligations under the indemnification provisions of this Agreement.

The parties acknowledge that SUPERINTENDENT is permissibly self-insured under California law.

11. <u>Termination</u>. One party may terminate this Agreement prior to its expiration if the other party commits a material breach of this Agreement and falls to cure the breach within 30 days after written demand. A material breach includes, but is not limited to, failure by a party to comply with any insurance or indemnification provision in this Agreement, failure to make payment when due, as well as the unlawful harassment of any person on a party's premises or otherwise in connection with this Agreement by the other party, its employees, officers, contractors, or agents.

12. Miscellaneous Provisions.

- A. <u>Entire Agreement</u>. This Agreement, including any exhibits or schedules to which it refers, constitutes the final, complete, and exclusive statement of the terms of agreement between the parties pertaining to the subject matter of the Agreement. It supersedes all prior and contemporaneous understandings or agreements of the parties. No party has been induced to enter into this Agreement by, nor is any party relying on, any representation or warranty outside those expressly set forth in this Agreement.
- B. <u>Amendment</u>. The provisions of this Agreement may be modified only by mutual agreement of the parties. No modification shall be binding unless it is in writing and signed by the party against whom enforcement of the modification is sought.
- C. <u>Waiver</u>. Any of the terms or conditions of this Agreement may be waived at any time by the party entitled to the benefit of the term or condition, but no such waiver shall affect or impair the right of the waiving party to require observance, performance, or satisfaction either of that term or condition as it applies on a subsequent occasion or any other term or condition of this Agreement.
- D. <u>Assignment</u>. Neither party may assign any rights or benefits or delegate any duties under this Agreement without the written consent of the other party. Any purported assignment without written consent shall be void. DISTRICT shall not sublicense any rights for use of software and systems granted under this Agreement to any other party.
- E. <u>Parties in Interest</u>. Nothing in this Agreement, whether express or implied, is intended to confer any rights or remedies under or by reason of this Agreement on any person other than the parties to it and their

- respective successors and assigns, nor is anything in this Agreement intended to relieve or discharge the obligation or liability of any third person to any party to this Agreement, nor shall any provision give any third person any right of subrogation or action against any party to this Agreement.
- F. <u>Severability</u>. If any provision of this Agreement is held by a court or arbitrator of competent jurisdiction to be invalid or unenforceable, the remainder of the Agreement shall continue in full force and effect and shall in no way be impaired or invalidated.
- G. <u>Notices</u>. Any notice under this Agreement shall be in writing, and any written notice or other document shall be deemed to have been duly given on the date of personal service on the parties or on the second business day after mailing if the document is mailed by registered or certified mall, addressed to the parties at the addresses indicated in the signature block or at the most recent address specified by the addressee through written notice under this provision. Failure to conform to the requirement that mailings be registered or certified shall not defeat the effectiveness of notice actually received by the addressee.
- H. <u>Authority to Enter Into Agreement</u>. Each party represents and warrants that it has the full power and authority to enter into this Agreement, and to carry out the transactions contemplated by the Agreement, and that it has taken all action necessary to authorize the execution, delivery, and performance of the Agreement.
- I. <u>Conflict of Interest</u>. The parties to this Agreement have read and are aware of the provisions of Section 1090 and following and 87100 and following of the California Government Code relating to conflict of interest of public officers and employees. Each party represents that it is aware of no financial or economic interest in the Agreement on the part of any officer or employee of SUPERINTENDENT.
- J. <u>Nondiscrimination</u>. Neither party, nor any officer, agent, employee, or subcontractor of a party, shall discriminate in the treatment or employment of any individual or groups of individuals on any ground prohibited by law, nor shall any of them harass any person in the course of performing this Agreement based on gender or any other basis prohibited by applicable law.

ATTACHMENT A

The following additional terms apply to this Agreement:

Carifying Service: 500 mbps Internet Access & Data Transport (Bundled IA) service to Suburu School located at 7315 Harris Rd..

OFFICE OF MARY C. BARLOW KERN COUNTY SUPERINTENDENT OF SCHOOLS

Advocates for Children

INTERNET ACCESS PROGRAM - E-RATE

This Internet Access Program - E-Rate Agreement (Agreement) is between THE KERN COUNTY SUPERINTENDENT OF SCHOOLS, a California public education Agency (SUPERINTENDENT), and the school district named in the signature block below (DISTRICT).

RECITALS

SUPERINTENDENT offers various business and technology services to school districts. DISTRICT wishes to obtain the services described in this Agreement on the terms indicated.

TERMS

Based upon the Recitals and the promises exchanged by the parties in this Agreement, the parties agree as follows:

- Scope of Services. (Check applicable box(es) to indicate services desired.) A. Internet Connection. DISTRICT requests and SUPERINTENDENT agrees to install an Internet connection and provide DISTRICT with high-speed direct unfiltered Internet connectivity, along with free monitoring of DISTRICT Internet circuit(s) and assistance with reporting and resolution of circuit trouble. DISTRICT requested and will be furnished the following type of connectivity: 500Mbps Internet Access & Data Transport (Bundled IA -Microwave). DISTRICT will be charged a one-time installation fee of \$1,200 per ethernet connection or \$2,000 per 10GBs connection if not currently connected to SUPERINTENDENT for ISP services. Wireless connection is available on an engineered basis; the installation fee varies depending on installation complexity.
 - B. Additional Provisions. Additional terms on Attachment A are part of this Agreement and fully incorporated by reference.
- Cost. SUPERINTENDENT shall furnish the services called for under this Agreement in exchange for payment in the amounts described below for the services checked in Section 1. Upon execution of this Agreement, SUPERINTENDENT is authorized to transfer the amounts owing under this Agreement from the following DISTRICT Account Code SUPERINTENDENT may transfer amounts owing for the annual fees at the beginning of each fiscal year this Agreement remains in effect. The parties may vary the amount of services and/or prices charged by mutual written agreement. In addition, SUPERINTENDENT may raise prices for a subsequent year by providing written notice to DISTRICT at least 45 days prior to the end of the term in progress. If DISTRICT does not agree to the increase, it may terminate the Agreement on written notice as permitted in Section 4.
 - A. Annual fee:

\$ 16,713.00

One-time installation fee, if applicable: B.

Additional Provisions. The attached additional provisions are part of this Agreement and fully incorporated by reference.

DISTRICT

1.

MARY C. BARLOW KERN COUNTY SUPERINTENDENT OF SCHOOLS

By: District Name: Lakeside Union SD Authorized Signatory Name:

Address: 14535 Old River Rd. Bakersfield

CA, 93311 Date:

Name: Maria Arias Title: District/LEA Fiscal Analyst

Address: 1300 17th Street, Bakersfield, CA 93301

Account Code: 01-305-0000-00-8689.00-0000-0000-00-0000-000

Date: 312012 2

ADDITIONAL PROVISIONS OF THIS AGREEMENT

- 4. <u>Term.</u> The initial term of this Agreement shall begin effective 7/1/2023 and conclude on 6/30/2026 unless terminated sooner as permitted under this Agreement. The Agreement shall roll over and continue in effect for subsequent terms of one year each, up to a maximum of five years total, unless either party provides written notice of termination within 30 days prior to the end of the term in progress.
- 5. <u>Status of Parties</u>. The parties agree that in performing the services specified in this Agreement, SUPERINTENDENT shall act as an independent contractor and shall have control of all work and the manner in which it is performed. SUPERINTENDENT shall be free to contract for similar services to be performed while under contract with DISTRICT. SUPERINTENDENT is not entitled to participate in any pension plan, insurance, bonus or similar benefits DISTRICT provides for its employees.
- Any employees or assistants retained by SUPERINTENDENT shall be the responsibility of SUPERINTENDENT and not of DISTRICT. SUPERINTENDENT shall determine the means and methods for carrying out the work to achieve the result required by DISTRICT. SUPERINTENDENT shall determine the hours during which the services shall be performed and the sequence of tasks.
- 6. <u>Acceptable Use.</u> DISTRICT shall require its Internet and e-mail account users to sign and observe the terms of an acceptable use policy prohibiting users from placing or transmitting any message, information, software, or other materials on DISTRICT's e-mail system or website which contain any of the following:
- A. Material which is or is likely to be unlawful, threatening, abusive, unethical, libelous, defamatory, pornographic, obscene, or sexually explicit, or which contains illegal solicitations or tends to injure, intimidate, interfere with, oppress, or threaten any person in the free exercise or enjoyment of any right or privilege granted under federal or state law because of the person's race, color, religion, ancestry, national origin, disability, gender, or sexual orientation;
- B. Information constituting or encouraging conduct which would be considered a criminal offense, give rise to civil liability, or otherwise violate local, state, national, or international law, including but not limited to the U.S. export control laws and regulations;
- C. A virus, cancelbot, Trojan horse, worm, or other harmful component;
- D. Any Universal Resource Locator (URL) address or link to such an address which displays or transmits information described in this paragraph;

- E. Information protected by copyright or other proprietary rights without obtaining permission of the copyright owner or right holder or displaying the appropriate notices.
- Disabling Internet Access. SUPERINTENDENT has the right, but not the obligation, to disable access to anyone accessing the Internet via DISTRICT's Internet connection supplied under this Agreement and/or to suspend DISTRICT's Internet connection or storage of a website when, in SUPERINTENDENT's sole opinion, such action is necessary to (i) conform to any applicable laws, rules, or regulations or comply with legal process: (ii) protect and defend the rights or property of SUPERINTENDENT; (iii) protect the personal safety of any person; or (IV) respond to a complaint that material has been posted or transmitted via DISTRICT's Internet connection in violation of copyright laws. However, DISTRICT remains solely responsible for the use of its Internet connection and the content of any websites maintained for DISTRICT sites and DISTRICT agrees that SUPERINTENDENT is not liable for any action it takes or fails to take concerning material posted or transmitted via DISTRICT's Internet connection.

Limitation of Liability.

A. Services rendered pursuant to this Agreement are provided on an "as is" and "as available" basis. Except as expressly provided in this Agreement, SUPERINTENDENT makes no warranties, express or implied (including without limitation, warranties of merchantability or fitness for a particular purpose), with respect to the services, equipment, and/or materials described in this Agreement or available on the Internet/ World Wide Web generally. SUPERINTENDENT does not warrant that the services provided under this Agreement will be uninterrupted or error free, or that any information, software, or other material accessible on DISTRICT's Internet connection, or through websites maintained for DISTRICT, are free of viruses, worms, Trojan horses, cancelbots, or other harmful components.

DISTRICT acknowledges that SUPERINTENDENT has no authority over the information available through the Internet/World Wide Web and that such information may not be accurate. DISTRICT further acknowledges that the Internet/World Wide Web contains unedited materials, some of which are sexually explicit or may be offensive to some persons. DISTRICT and the employees, students, and agents of DISTRICT access and/or use such materials at their own risk.

- B. DISTRICT acknowledges that unscheduled shutdowns may occur without prior warning. SUPERINTENDENT shall not be responsible for delays or interruptions of service necessary for maintenance or caused by events beyond its control.
- C SUPERINTENDENT neither endorses nor is

responsible for the accuracy or reliability of any opinion, advice, or statement posted or transmitted via DISTRICT's Internet connection or on DISTRICT's websites, nor for any offensive, defamatory, or obscene posting or transmission by anyone. Under no circumstances will SUPERINTENDENT be liable for any loss or damage caused by the reliance by any person on information obtained through the content and/or any postings or transmissions made via DISTRICT's Internet connection or its websites.

- DISTRICT AGREES THAT TO THE MAXIMUM EXTENT PERMITTED BY LAW SUPERINTENDENT SHALL NOT BE LIABLE TO DISTRICT OR TO ANY THIRD PARTY FOR ANY LOST DISTRICT DATA, LOST PROFITS, OR OTHER ECONOMIC LOSS, OR ANY SPECIAL, INCIDENTAL, CONSEQUENTIAL, EXEMPLARY OR PUNITIVE DAMAGES OF ANY NATURE, WHETHER IN CONTRACT OR IN TORT, OR FOR THE BREACH OF **EXPRESS** OR IMPLIED WARRANTY. RESULTING IN ANY WAY FROM DISTRICT'S USE OF OR INABILITY TO USE THE SERVICES PROVIDED UNDER THIS AGREEMENT OR FROM ACCESS TO THE INTERNET OR FROM INFORMATION OR SERVICES PROVIDED THROUGH THE INTERNET OR RESULTING FROM MISTAKES, OMISSIONS, INTERRUPTIONS, ERRORS, DEFECTS, DELAYS IN OPERATION OR TRANSMISSION, OR FAILURE OF PERFORMANCE. DISTRICT HEREBY HOLDS SUPERINTENDENT HARMLESS FROM ANY SUCH CLAIM. IF DISTRICT IS DISSATISFIED WITH THE SERVICES PROVIDED UNDER THIS AGREEMENT, ITS SOLE AND EXCLUSIVE REMEDY IS TO FORWARD A NOTICE OF TERMINATION TO SUPERINTENDENT AT THE NEXT AVAILABLE **OPPORTUNITY PURSUANT TO SECTION 11 OF THIS** AGREEMENT.
- 9. <u>Indemnification.</u> On behalf of itself and its assignees, distributees, and successors, DISTRICT agrees to be solely responsible for and to hold harmless, indemnify, and defend SUPERINTENDENT against all claims, penalties, damages, expenses (including reasonable attorney fees), demands, or lawsuits that may be asserted against DISTRICT, its officers, agents, or employees arising out of the breach of provisions of this Agreement by DISTRICT, its officers, employees, students, invitees, and agents and/or arising out of any of the following:
- A. Use of the Internet/World Wide Web by DISTRICT or anyone accessing the Internet via DISTRICT's Internet connection;
- B. The placement or transmission by DISTRICT (or DISTRICT's employees or students or anyone on DISTRICT's behalf or accessing the Internet through DISTRICT's connection) of any message, information, software, or other materials on DISTRICT's e-mail

system or on the Internet/World Wide Web or on websites authorized by DISTRICT, including but not limited to messages, information, software, or other materials which contain:

- (1) Material which is or is likely to be unlawful, threatening, abusive, unethical, libelous, defamatory, pornographic, obscene, or sexually explicit, or which contains illegal solicitations or tends to injure, intimidate, interfere with, oppress, or threaten any person in the free exercise or enjoyment of any right or privilege granted under federal or state law because of the person's race, color, religion, ancestry, national origin, disability, gender, or sexual orientation;
- (2) Information constituting or encouraging conduct which would be considered a criminal offense, give rise to civil liability, or otherwise violate local, state, national, or international law, including but not limited to the U.S. export control laws and regulations;
- (3) A virus, cancelbot, Trojan horse, worm, or other harmful component; or
- (4) Any Universal Resource Locator (URL) address or link to such an address which displays or transmits information described in this paragraph.
- (5) The submission or transmission of information which is protected by copyright or other proprietary rights without obtaining permission of the copyright owner or right holder; or
- (6) The failure to display any required copyright, trademark, or other proprietary notices or acknowledgments.
- 10. <u>Insurance Requirements</u>. Each party represents that it maintains, and will continue in effect during the life of this Agreement, the following policies of insurance issued by an insurance company rated not less than A-VII in Best Insurance Rating Guide and admitted to transact insurance business in California: (1) commercial general liability (including contractual, products, and completed operations coverages, bodily injury, and property damage liability) with single combined limits not less than \$1,000,000 per occurrence, \$2,000,000 aggregate; (2) commercial automobile liability for any auto with combined single limits not less than \$1,000,000 per occurrence; and (3) workers' compensation insurance as required under state law.

Nothing in this section concerning minimum insurance requirements shall reduce a party's liability or obligations under the indemnification provisions of this Agreement.

The parties acknowledge that SUPERINTENDENT is permissibly self-insured under California law.

11. <u>Termination</u>. One party may terminate this Agreement prior to its expiration if the other party commits a material breach of this Agreement and falls to cure the breach within 30 days after written demand. A material breach includes, but is not limited to, fallure by a party to comply with any insurance or indemnification provision in this Agreement, failure to make payment when due, as well as the unlawful harassment of any person on a party's premises or otherwise in connection with this Agreement by the other party, its employees, officers, contractors, or agents.

12. <u>Miscellaneous Provisions</u>.

- A. <u>Entire Agreement</u>. This Agreement, including any exhibits or schedules to which it refers, constitutes the final, complete, and exclusive statement of the terms of agreement between the parties pertaining to the subject matter of the Agreement. It supersedes all prior and contemporaneous understandings or agreements of the parties. No party has been induced to enter into this Agreement by, nor is any party relying on, any representation or warranty outside those expressly set forth in this Agreement.
- B. <u>Amendment</u>. The provisions of this Agreement may be modified only by mutual agreement of the parties. No modification shall be binding unless it is in writing and signed by the party against whom enforcement of the modification is sought.
- C. <u>Waiver</u>. Any of the terms or conditions of this Agreement may be waived at any time by the party entitled to the benefit of the term or condition, but no such waiver shall affect or impair the right of the waiving party to require observance, performance, or satisfaction either of that term or condition as it applies on a subsequent occasion or any other term or condition of this Agreement.
- D. <u>Assignment</u>. Neither party may assign any rights or benefits or delegate any duties under this Agreement without the written consent of the other party. Any purported assignment without written consent shall be void. DISTRICT shall not sublicense any rights for use of software and systems granted under this Agreement to any other party.
- E. <u>Parties in Interest.</u> Nothing in this Agreement, whether express or implied, is intended to confer any rights or remedies under or by reason of this Agreement on any person other than the parties to it and their

- respective successors and assigns, nor is anything in this Agreement intended to relieve or discharge the obligation or liability of any third person to any party to this Agreement, nor shall any provision give any third person any right of subrogation or action against any party to this Agreement.
- F. <u>Severability</u>. If any provision of this Agreement is held by a court or arbitrator of competent jurisdiction to be invalid or unenforceable, the remainder of the Agreement shall continue in full force and effect and shall in no way be impaired or invalidated.
- G. Notices. Any notice under this Agreement shall be in writing, and any written notice or other document shall be deemed to have been duly given on the date of personal service on the parties or on the second business day after mailing if the document is mailed by registered or certified mail, addressed to the parties at the addresses indicated in the signature block or at the most recent address specified by the addressee through written notice under this provision. Failure to conform to the requirement that mailings be registered or certified shall not defeat the effectiveness of notice actually received by the addressee.
- H. Authority to Enter Into Agreement. Each party represents and warrants that it has the full power and authority to enter into this Agreement, and to carry out the transactions contemplated by the Agreement, and that it has taken all action necessary to authorize the execution, delivery, and performance of the Agreement.
- I. <u>Conflict of Interest.</u> The parties to this Agreement have read and are aware of the provisions of Section 1090 and following and 87100 and following of the California Government Code relating to conflict of interest of public officers and employees. Each party represents that it is aware of no financial or economic interest in the Agreement on the part of any officer or employee of SUPERINTENDENT.
- J. <u>Nondiscrimination</u>. Neither party, nor any officer, agent, employee, or subcontractor of a party, shall discriminate in the treatment or employment of any individual or groups of individuals on any ground prohibited by law, nor shall any of them harass any person in the course of performing this Agreement based on gender or any other basis prohibited by applicable law.

ATTACHMENT A

The following additional terms apply to this Agreement:

Carifying Service: 500 mbps Internet Access & Data Transport (Bundled IA - Microwave) service to Lakeside Elementary School located at 14535 Old River Rd.



Estimate

Date	Estimate #
10/3/2023	11219

OFFICE: 5909 NATHANIEL WAY, BAKERSFIELD, CA 93313 MAILING: PO BOX 21000, BAKERSFIELD, CA 93390 (661) 664-0177 PHONE ~ (661) 664-0277 FAX

Name/Address	
Lakeside Union School District 14535 Old River Road	
Bakersfield CA 93311	

		P.O. #	Rep
			CJP
Item	Description		Total
	MPR AV Suburu		
Labor	Provide and install (2) Evolve auditorium speakers Provide and install (4) Evolve outdoor speakers Provide and install (1) HD projector Provide and install (1) wireless microphone Provide and install AV cabling connections to speakers and provide and install AV cabling connections to speakers and provide and install AV cabling connections to speakers and provide and install AV cabling connections to speakers and provide and install AV cabling connections to speakers.	rojector es	11,904.00
Material	Auditorium speakers, Outdoor speakers, HD projector, Microp material	phone, Misc. cabling	30,266.43T
California-	certified Small Business and is also certified as a	Subtotal	\$42,170.43
	wned Business Enterprise by the National Minority evelopment Council.	Sales Tax (8.25%)	#0.400.00
			\$2,496.98



June 2, 2023 MB#623002

Suburu Elementary School 7315 Harris Rd Bakersfield, CA 93313

Scope of Work

RE: New Audio/Video System in MPR.

Serban Sound and Communications submits the following proposal for your approval. The following bid price includes:

- One (1) Crestron Virtual Control Server VC-4-PC-3. To control all functions of Audio/Video system. Rack mounted.
- 2. One (1) Crestron 7 inch touch panel mounted on the backside of stage area wall, left facing side near the podium. Used to control the feature of the AV system.
- 3. Two (2) Shure BLX wireless microphone systems with two handheld microphones.
- 4. Two (2) Shure Half Wave Omnidirectional antennas. Rack mounted.
- 5. One (1) Shure Antenna Distribution System. Rack mounted.
- 6. One (1) Crown CDI2000 Professional Grade Amplifier to power existing center stage speaker.
- 7. Two (2) Bose Design Max DM6C ceiling mounted speakers. Mounted in the Tbar ceiling at the rear of the MPR to cover the back audience. White in color.
- One (1) Biamp Tesira Forte Al Digital Signal Processor, used to control microphones. Rack mounted.
- 9. One (1) NEC 6000 lumen professional grade laser projector. NP-P605UL. Includes all mounting hardware to mount in place of the existing unit.
- 10. One (1) Dalite Large Tensioned Contour Electrol electric projection screen. 100"t x 166" w, 189" diagonal.
- 11. Two (2) Crestron HDMI over CAT5 transmitter and receiver units. Used for connection to projector and HDMI input wall plate.
- 12. One (1) Atlona 4x1 Video switcher. Rack mounted to allow for up to 4 video inputs into the AV system.
- 13. One (1) Sony Blu Ray player. Rack mounted.
- 14. One (1) HDMI and 3.5 audio input plate. Mounted on the stage wall near the new touch panel. Used for Laptop, PC, etc connections to the AV system.
- 15. One (1) XLR wired microphone input plate to be installed at the stage area wall near the TP and HDMI input plate. Install in the in existing plank blank plate on the wall.
- 16. Miscellaneous cabling, hardware, and programming required for installation of AV system.
- One (1) Furman power sequencer. Rack mounted to safely power the AV system up and down.



Serban's price is contingent upon:

- 1. All areas affected by the scope of work are accessible during normal working hours 8:00am to 5:00pm
- 2. All areas affected by the scope of work are free and clear of any hazardous materials and/or conditions.
- 3. Any changes not contained in the scope of work will be documented in writing and agreed by both the customer and Serban Sound and Communications.
- 4. Pricing Valid for 30 days from June 2, 2023.
- 5. Use of existing Equipment Rack and center speaker. Existing equipment will need to be in working condition.
- 6. Shipping and installation of these materials are at the mercy of the supply chain. We do not have control over the shipping dates of equipment listed. Delays and backorders may occur and Serban is not responsible for any unforeseen installation delays

Bid Exclusions:

- 1. Any required 110 power needed at projection screen.
- 2. Any audio/video equipment not described above
- 3. Any external devices, laptops, tablets, smart phones etc.

Bid price including materials, sales tax, programming, and Installation:\$42,0				
Signature	Date:			
Purchase Order Number				
I hope that we will be able to provide you with all of If you have any questions please don't hesitate to o	the resources necessary to fulfill your needs.			
Sincerely,				

Flynn O'Neill Serban Sound & Communications All Tech Fire and Security 661.371.3300 Phone Ex 129 Email: flynn@serban.com



Estimate

Date	Estimate #
10/19/2023	11253

OFFICE: 5909 NATHANIEL WAY, BAKERSFIELD, CA 93313 MAILING: PO BOX 21000, BAKERSFIELD, CA 93390 (661) 664-0177 PHONE ~ (661) 664-0277 FAX

Name/Add	dress	
Lakeside	Union School District	
14535 Old	River Road	
Bakersfie	ld CA 93311	

		P.O. #	Rep
			CJP
Item	Description	1 (4) 14	Total
	Lakeside MPR		
Labor	Provide and install (2) Evolve auditorium speakers Provide and install (1) drop down projector screen Provide and install (1) HD projector Provide and install (1) wireless microphone Provide and install AV cabling connections to speakers and provide and install AV cabling connections.	rojector	12,032.00
	Any changes to Scope of Work may result in additional charge	es	
Material	Auditorium speakers, Projector screen, HD projector, Microph material	one, Misc. cabling	34,015.05T
		ü	
California-c	ommunications & Consulting, Inc. is a certified as a	Subtotal	\$46,047.05
	wned Business Enterprise by the National Minority evelopment Council.	Sales Tax (8.25%)	\$2,806.24
Signature	8	Total	\$48,853.29



June 2, 2023

MB#623044

Lakeside Elementary School 14535 Old River Rd Bakersfield, CA 93311

Scope of Work

RE: New Audio/Video System in MPR.

Serban Sound and Communications submits the following proposal for your approval. The following bid price includes:

- One (1) Crestron Virtual Control Server VC-4-PC-3. To control all functions of Audio/Video system. Rack mounted.
- 2. One (1) Crestron 7 inch touch panel mounted in the new AV equipment rack. Used to control the features of the AV system.
- 3. Two (2) Shure BLX wireless microphone systems with two handheld microphones.
- 4. Two (2) Shure Half Wave Omnidirectional antennas. Rack mounted.
- 5. One (1) Shure Antenna Distribution System. Rack mounted.
- 6. One (1) Crown CDI2000 Professional Grade Amplifier to power all new Bose speakers.
- 7. Two (2) Bose Design Max DM6SE wall mounted speakers. Mounted along the side walls at the rear of the MPR to cover the back audience. White in color.
- 8. Two (2) Bose Arena Match AMU208 professional grade loudspeakers. Mounted on the front walls on each side of the stage.
- 9. One (1) Biamp Tesira Forte Al Digital Signal Processor, used to control microphones. Rack mounted.
- 10. One (1) NEC 6000 lumen professional grade laser projector. NP-P605UL. Includes all mounting hardware to mount in place of the existing unit. The projector will be mounted on the back wall of the stage area. District to provide power.
- 11. One (1) Dalite Large Tensioned Contour Electrol electric projection screen. 110"t x 176" w, 208" diagonal. Rear throw screen to be mounted in place of existing screen.
- 12. Two (2) Crestron HDMI over CAT5 transmitter and receiver units. Used for connection to projector and HDMI input wall plate.
- 13. One (1) Atlona 4x1 Video switcher. Rack mounted to allow for up to 4 video inputs into the AV system.
- 14. One (1) Sony Blu Ray player. Rack mounted.
- 15. One (1) HDMI and 3.5 audio input plate. Mounted in a plate on the new equipment rack. Used for Laptop, PC, etc connections to the AV system.
- 16. One (1) XLR wired microphone input plate to be installed in the equipment rack and includes one 50ft cable with Shure SM58 handheld microphone.
- 17. One (1) Middle Atlantic professional grade equipment rack. Mounted on the right-side facing side of the stage.
- 18. Miscellaneous cabling, hardware, and programming required for installation of AV system.
- 19. One (1) Furman power sequencer. Rack mounted to safely power the AV system up and down.



Serban's price is contingent upon:

- 1. All areas affected by the scope of work are accessible during normal working hours 8:00am to 5:00pm
- 2. All areas affected by the scope of work are free and clear of any hazardous materials and/or conditions.
- 3. Any changes not contained in the scope of work will be documented in writing and agreed by both the customer and Serban Sound and Communications.
- 4. Pricing Valid for 30 days from June 2, 2023.
- Shipping and installation of these materials are at the mercy of the supply chain. We
 do not have control over the shipping dates of equipment listed. Delays and
 backorders may occur and Serban is not responsible for any unforeseen installation
 delays.

Bid Exclusions:

- 1. Any required 110 power needed at projection screen.
- 2. Any audio/video equipment not described above
- 3. Any external devices, laptops, tablets, smart phones etc.

Bid price including materials, sales tax, programming, and Installation:\$47,346.59

Signature	Date:
Purchase Order Number	
I hope that we will be able to provide you with all of the resoulf you have any questions please don't hesitate to contact me	

Sincerely,

Flynn O'Neill
Serban Sound & Communications
All Tech Fire and Security
661.371.3300 Phone Ex 129
Email: flynn@serban.com



XIT Solutions

1112 20th Street Bakersfield, California 93301 United States http://www.xitsolutions.com (P) 661-635-0365 (F) 661-635-0162 Quotation (Open)

Date
May 18, 2023 11:47 AM PDT

Modified Date
Jun 28, 2023 09:27 AM PDT

Quote #
54153 - rev 1 of 1

Description
Lakeside - Auditorium

SalesRep
Acosta, Angel
(P) 661-635-0365 ext. 208
(F) 661-635-0162

Customer

Lakeside Union School District (LU0555) McAdoo, Kristi 14535 Old River Road Bakersfield , CA 93311 United States (P) 661-836-6658 (F) 661-836-8059 Bill To

Lakeside Union School District AP, Business Dept 14535 Old River Road Bakersfield , CA 93311 United States (P) 661-836-6658 (F) 661-836-8059 Ship To

Lakeside Union School District Receiving , Warehouse 14535 Old River Road Bakersfield , CA 93311 United States (P) 661-836-6658 (F) 661-836-8059

Customer PO:

Special Instructions:

16 Atlas Sound CP400

Terms: Net 30 Days Ship Via: FedEx Ground Carrier Account #:

CP400

Yes 1

\$830.00 \$830.00

Customer Contact McAdoo, Kristi

kmcadoo@lakesideusd.org

1	Description	Part#	Tax	al.	Unit Price	Tot
	Lakeside projector and Audio Install					
1	Epson EB-PU1008W 3LCD projector - 8500 lumens (white) - 8500 lumens (color) - WUXGA (1920 x 1200) - 16:10 - 1080p - LAN	V11HA33920	Yes	1	\$6,848.00	\$6,848.0
2	Epson ELP LM08 Medium-throw zoom lens - 24 mm - 38.2 mm - f/1.65-2.27 - for Epson EB-L1065, L1070, PU1006, PU1007, PU1008, Pro G7500, Pro L1060, Pro L1070, Pro L1200	V12H004M08	Yes	1	\$366.00	\$366.0
3	Epson HDBaseT Transmitter ELPHD02 Video/audio extender - transmitter - HDBaseT - for Epson EB-PU1006, PU1007, PU1008, PU2010, Pro L1060, Pro L1070, Pro L12000; PowerLite 80X	V12H007A14	Yes	1	\$299.00	\$299.0
4	Chief CMA395 Mounting component (angled ceiling plate) - for projector - black	CMA395	Yes	1	\$69.00	\$69.0
5	UNIVERSAL RPMAU	RPMAU	Yes	1	\$230.00	\$230.0
3	Chief Speed-Connect CMS-0608 Mounting component (extension column) - for projector - aluminum - black	CMS-0608	Yes	1	\$170.00	\$170.0
7	Da-Lite Cosmopolitan Electrol Projection screen - motorized - 188" (188.2 in) - Matte White	96390	Yes	1	\$3,149.00	\$3,149.0
3	BLX1288/W85 Wireless Combo System with SM58 Handheld and WL185	BLX1288/W85	Yes	1	\$693.00	\$693.0
)	Shure Wireless MIC - Wireless Rack-mount Vocal System with SM58 (H9 Frequency)	BLX24R/SM58	Yes	1	\$400.00	\$400.0
0	Shure BLX14R/W85 Wireless Rack-mount Presenter System with WL185 Lavalier	BLX14R/W85	Yes	1	\$539.00	\$539.0
1	Shure - SM58 Vocal Microphone	SM58	Yes	1	\$108.00	\$108.0
2	Shure SCM268 4-Channel Microphone Mixer	SCM268	Yes	1	\$108.00	\$108.0
3	C2G Pro-Audio 50ft Pro-Audio XLR Male to XLR Female Cable Audio cable - XLR3 male to XLR3 female - 50 ft - black	40062	Yes	1	\$60.00	\$60.0
	LyxPro Quad Serias - 75 Ft - XLR Male to Female Star Quad Microphone and Audio Cable for High End Quality and Sound Clarity, Extreme Low Noise – Black	LCP1275	Yes	4	\$58.00	\$58.0
5	Shure - Single rack mount kit.	UA506	Yes	Ĭ	\$27.00	\$27.0

	Power amplifier - 2 x 160 Watt - black						
	17 Atlas-IED - 8" Surface Mount Subwoofer with 60-watt 70v/100v transformer	SM8SUB70-B	Yes	4	\$360.00	\$1,440.00	
	18 Atlas 6.5" 2-Way All Weather Speaker with 32-Watt 70V/100V Transformer	SM63T-B	Yes	8	\$235.00	\$1,880.00	
	19 AtlasIED - Surface mount U-Bracket for SM8SUB70v	SM8CBKT-B	Yes	4	\$45.00	\$180.00	
	20 C2G 18 AWG Plenum-Rated Bulk Shielded Speaker Wire Bulk speaker cable - 500 ft - shielded - white	29207	Yes	1	\$282.00	\$282.00	
	21 C2G 3ft Pro-Audio XLR Male to XLR Female Cable Audio cable - XLR3 male to XLR3 female - 3 ft - SFTP - black	40058	Yes	5	\$12.00	\$60.00	
	22 C2G Velocity 100ft Velocity 3.5mm M/M Stereo Audio Cable Audio cable - mini-phone stereo 3.5 mm male to mini-phone stereo 3.5 mm male - 100 ft - shielded - blue - for Apple iPod	40938	Yes	Ť	\$48.00	\$48.00	
	23 Tripp Lite 12U Wall Mount Rack Enclosure Server Cabinet Hinged Doors/Sides Rack cabinet - wall mountable - black - 12U - 19"	SRW12US	Yes	1	\$455.00	\$455.00	
	24 Whirlwind - podDI Converts 3.5mm to XLR	podDI	Yes	1	\$145.00	\$145.00	
	25 StarTech.com 1U Vented Server Rack Cabinet Shelf, 10in Deep Fixed Cantilever Tray, Rackmount Shelf for 19" AV/Data/Network Equipment Enclosure with Cage Nuts & Screws, 44lbs Weight Cap. 1U Network Rack Shelf (CABSHELFV1U) - Rack shelf - black - 1U - 10"	CABSHELFV1U	Yes	1	\$32.00	\$32.00	
	26 C2G Value Series 6in Value Series One 3.5mm Stereo Female To Two RCA Stereo Male Y-Cable Audio adapter - RCA male to stereo mini jack female - shielded - black	40424	Yes	ŧ	\$4.00	\$4.00	
	27 AV Install-Move Electrical Receptacle & add toggle switch w/conduit.	AV-2009	No	1	\$1,300.00	\$1,300.00	
	28 AV Miscellaneous Hardware	AV-2012	Yes	1	\$350.00	\$350.00	
9	29 AV General Prevailing Wage Labor	AV-2001	No	48	\$165.00	\$7,920.00	

Brighter Futures Contract: NCPA 01-97

Subtotal: \$28,050.00 Tax (8.2500%):

\$1,553.48

Shipping: Total:

\$200,00 \$29,803.48

These prices do NOT include applicable taxes, insurance, shipping, delivery, setup fees, or any cables or cabling services or material unless specifically listed above. All prices are subject to change without notice. Supply subject to availability.



Proposal to Provide Developer Fee Consulting Services

November 7, 2023



334 Via Vera Cruz, Suite 256 San Marcos. California 92078 760-510-0290 info@kgpf.net



November 7, 2023

Mr. Ty Bryson District Superintendent Lakeside Union School District 14535 Old River Road Bakersfield, CA 93311

RE: PROPOSAL TO PROVIDE DEVELOPER FEE CONSULTING SERVICES

Dear Mr. Bryson:

Thank you for the opportunity to propose on providing Developer Fee consulting services for the Lakeside Union School District ("School District"). In response, Koppel & Gruber Public Finance ("K&G Public Finance") is pleased to present our proposal to assist the School District with the Fee Justification Study.

Lyn Gruber will act as principal in charge for the School District and will be responsible for attendance and participation at meetings and will be available to make presentations at the School Board or property owner meetings. Douglas Floyd will act as project manager and will be responsible for the accurate and timely delivery of work products and will also be available to assist at School District Board meetings and/or public meetings.

K&G Public Finance is a California Corporation serving only local government agencies throughout the State of California. It is our objective to provide you with high quality service leading to the successful completion of the Fee Justification Study. We look forward to the possibility of assisting the School District with this important project. Please feel free to contact me if you have questions about our proposal. My telephone number is (760) 510-0290 and you can also e-mail Doug or me at doug@kgpf.net or lyn@kgpf.net.

Sincerely,

Lyn Gruber

Lyn Druber

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I. COMPANY PROFILE

Koppel & Gruber Public Finance ("K&G Public Finance") is by design an entrepreneurial corporation dedicated to sustainable growth with ten (10) employees. We have been providing consulting services for school districts and other public agencies since incorporation in November of 2004. We work exclusively for public agencies and are currently providing similar services to approximately thirty (30) public agencies throughout California.

The founding partners of the firm, Scott Koppel and Lyn Gruber, each have nearly thirty years of experience in public finance consulting. Their expertise includes special district formation (Community Facilities District, Landscaping and Lighting Districts, and 1913 Act Assessment Districts), special district administration, feasibility studies, arbitrage rebate and municipal disclosure. Douglas Floyd, with twenty years of experience has specialized in assisting school districts with Mello-Roos Financing, annual administration, School Facilities Needs Analysis ("SFNA") reports and Developer Fee Justification Studies ("FJS").

Our firm's success is founded on providing high quality services, a personal touch, and long-term client relationships. In addition to preparing FJSs, our expertise also includes the following:

- Developer fee annual and five-year reporting
- School Facilities Needs Analyses
- Community Facilities District formation
- Community Facilities District administration
- Arbitrage calculations
- Municipal Disclosure
- Mitigation fee calculation
- GIS Services

We understand the current challenges faced by school districts such as the costs of land acquisition and improvements, school facility construction and modernization, the grant inadequacy of the School Facilities Program and the increasing reliance by school districts on locally funded financing mechanisms to provide for their facilities needs. This increased need for funding along with the challenging real estate market also has created an environment where SFNA and FJS are more closely scrutinized prior to adoption. K&G Public Finance uses sound methodology and documentation to withstand this heightened scrutiny.

II. PROJECT UNDERSTANDING

We understand the Lakeside Union School District ("School District"), a grades TK-8 school district, is seeking a consultant to prepare a Fee Justification Study ("FJS"). The School District is currently educating approximately 1,570 students and operates one (1) school site serving grades kindergarten through 5 and one (1) school site serving transitional kindergarten through grade 8.

In order to levy and collect statutory school fees ("Level I Fees") on new residential and commercial/industrial construction and reconstruction, school districts must adopt an FJS. The FJS should be completed in even numbered years after the State Allocation Board ("SAB") adjusts the Level I fees. The SAB is expected to increase the Level I fees in January of 2024.

The FJS is required to be adopted by resolution at a public hearing after it has been made available to the public for a period of not less than ten days. The Level I fees take effect sixty (60) days after adoption and must be updated if a school district wants to capture new and increased statutory fees adopted by the SAB in future years and when development conditions in the School District change.

Fee Justification Study

K&G Public Finance will perform the following scope of work in relation to the Fee Justification Study:

- 1. Prepare an FJS for the levy of a Residential Development School Fee and a Commercial/Industrial Development School Fee for the School District to consider pursuant to the provisions of Section 17620 and subdivision (e) of Section 17621 of the Education Code, Section 65995 and Section 66001 of the Government Code, and Assembly Bill ("AB") 181. The Residential Development School Fee and Commercial/Industrial Development School Fee Analyses will be included in one report. The FJS will discuss and make determination as to the following:
 - a. Residential Development School Fee
 - i. Project the Number of Unhoused Students: this task involves calculating student generation rates by housing type and school level utilizing student enrollment data and property and housing data sources. The property and housing data utilized typically includes one or more of the following: County property characteristic information, U.S. Census Bureau data, city and/or county general plans and/or building permit information. The student generation rates are then multiplied by the number of residential units by housing type anticipated to be developed in the next ten (10) years ("Projected Development"). K&G Public Finance uses information from local planning agencies, or other sources including but not limited to tract map and specific plan information, and housing unit projections to estimate Projected Development;
 - ii. Determine Current Student Enrollment and Calculation of Existing Facilities Student Capacity: the Study uses student enrollment reported on the most recent October CALPADs. To determine the number of students that can be housed at existing school facilities, K&G Public Finance (a) uses capacity information reported on the School District's most recently completed SAB Form 50-02 and updates based on information provided by the School District or the Office of Public School Construction (OPSC), or (b) calculates facilities capacity by determining the number of classrooms utilized by the School District and their corresponding loading standards;
 - iii. Identify School Facility Needs to Accommodate New Growth: a comparison of current student enrollment to existing student capacity will be conducted to determine whether any excess seats exist. The number and type of school facilities needed to accommodate projected unhoused students as determined in subtask (a)(i) will then be estimated.

- iv. **Estimate Costs of Providing School Facilities:** the FJS will estimate costs of constructing school facilities required to accommodate projected unhoused students generated by new residential development. Cost estimates are generally based on information provided by the School District or cost information provided by OPSC;
- v. **Determine the School Facilities Impact for Residential Development:** the FJS will calculate the estimated school facilities impact per square foot of new residential development by housing type.
- b. Commercial/Industrial Development School Fee
 - Determine Employment Generated from Commercial/industrial Development: as recommended by statute, employee generation estimates are based on information set forth in the San Diego Traffic Generator Study published by the San Diego Association of Governments (SANDAG).
 - ii. Determine New Residential Impact: this task estimates for each commercial/industrial category the number of new households within the School District impacted by commercial/industrial development that will create necessity for school facilities. The estimates are derived using employment generation information determined in subtask (b)(i) as well as information generally provided by but not limited to the California Employment Development Department, the California Department of Finance, and the U.S. Census Bureau.
 - iii. **Student Generation Rates:** student generation rates determined in task (a)(i) will be used in conjunction with the new residential impacts calculated in task (b)(ii) above to estimate the student generation impact for each commercial/industrial category by school level.
 - iv. Determine the school facilities impact on Commercial/industrial Development: the FJS will calculate the estimated net school facilities impact per square foot of commercial/industrial development by development type. The school facilities impacts will be calculated using school facilities cost information derived from task (a)(iv) and student generation rates determined in task (b)(iii) above, and may be adjusted by any residential fee impacts determined based on residential school fees adopted by the School District.
- c. Government Code Section 66600 Compliance: Discuss and satisfy the requirements specified by Government Code Section 66000 et seq. for the Residential Development School Fee and the Commercial/Industrial Development School Fee. The specific findings required are as follows:
 - i. Identify the purpose of the fee;
 - ii. Identify the use to which the fee is to be put;

- iii. Determine there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed;
- iv. Determine that there is a relationship between the amount of the fee and the cost, or portion of the costs, of the school facility attributable to the development on which the fee is imposed; and
- v. Provide procedures for depositing, investing, and accounting for the Residential School Fees and the Commercial/Industrial School Fees.
- 2. Participate in conference calls as necessary throughout the FJS preparation process. Develop effective channels of communication to facilitate the project moving forward in a successful and timely manner. This includes all telephone calls and emails throughout the FJS process.
- 3. Assist in the preparation of Notices of the Public Hearing made available to the public and Resolution Approving the School Fees.
- 4. Attend School District meetings where the consideration of the resolution adopting the FJS is on the agenda. Speak at the Public Hearing meetings and/or other public meetings if required.
- 5. Respond to any comments received by the School District from outside agencies or other parties regarding the FJS.
- 6. Assist the School District in any challenges to the FJS from outside agencies or other parties, if necessary. This item will be charged on an hourly basis and is not included in the flat fee provided in the Compensation Section.

IV. COMPENSATION

We will provide the Scope of Services described above for the fees outlined below.

Services	Fee
Fee Justification Study	\$5,530

The fee above includes all work required for the preparation of and adoption of the FJS including time required for conference calls, telephone calls and emails, with the exception of Item 6 under the Fee Justification Study scope which would be subject to the Additional Services section. If travel is required, actual travel expenses will be billed as described in the Expenses section below.

Expenses

In addition to fees for services, K&G Public Finance shall be reimbursed for direct expenses, including travel, mileage, photocopying, data sources, courier services, overnight delivery, and long-distance telephone expenses. These expenses are billed at our cost; we do not charge an administrative fee or additional expense mark up.

Billing Structure

During the project, K&G Public Finance shall submit monthly invoices to the School District providing details of services rendered and expenses incurred.

Additional Services

If authorized by the School District, K&G Public Finance will provide additional services not included in the above scope of services (with the exception of Item 6 under the Fee Justification Study scope which would be subject to this section) at the hourly rates provided below unless otherwise agreed upon between the School District and K&G Public Finance.

Title	Rate
Principal	\$285
Vice President	250
Senior Associate	220
Associate	160
Analyst	145
Production/Administration	100

LAKESIDE UNION SCHOOL DISTRICT SURPLUS EQUIPMENT & SUPPLIES LIST TO BE APPROVED AT THE REGULAR BOARD MEETING NOVEMBER 14, 2023

- a. 20 Cafeteria Tables with Benches at Suburu School
- b. 13 Cafeteria Tables with Benches at Lakeside School



Lakeside Union School District

TY BRYSON, DISTRICT SUPERINTENDENT



14535 Old River Road, Bakersfield, California 93311 (661) 836-6658 (661) 836-8059 E-mail <u>tbryson@lakesideusd.org</u>



DATE:

October 6, 2023

TO:

Members of the General Public

California School Employees Association, Lakeside/Old River Chapter No. 730

FROM:

Board of Trustees

Lakeside Union School District

RE:

INITIAL REOPENER PROPOSAL OF THE PUBLIC SCHOOL EMPLOYER of the July 1.

2022 - June 30, 2025 Collective Bargaining Agreement BETWEEN Lakeside Union School District and California School Employees Association, Lakeside/Old River Chapter No. 730 for

the 2023-2024 School Year.

The Board of Trustees in compliance with Government Code Section 3547, makes the following Initial Proposal (Sunshine Proposal) to the California School Employees Association, Lakeside/Old River Chapter No. 730 to reopen the negotiation process pursuant to the 2022-2025 Collective Bargaining Agreement in order to renegotiate the following specific articles:

District's Initial Proposal:

- 1. Article XI (Pay and Allowances) The District intends to propose changes to this article.
- 2. Article XII (Health and Welfare Benefits) The District intends to propose changes to this article.
- 3. The District reserves the right to re-open two additional articles with proper notice.

The District may offer counter-proposals, withdrawal of proposals and/or other changes to proposals that are responsive to discussions that occur during negotiations, or that the District deems necessary in response to changes in education funding or other education requirements.

All other provisions of the present Collective Bargaining Agreement are to remain unchanged. The Board and administration look forward to an early and amicable settlement of this round of negotiations.



Lakeside Union School District

TY BRYSON, DISTRICT SUPERINTENDENT



14535 Old River Road, Bakersfield, California 93311 (661) 836-6658 (661) 836-8059 E-mail tbryson@lakesideusd.org



DATE:

October 6, 2023

TO:

Members of the General Public

Lakeside Teachers Association CTA/NEA

FROM:

Board of Trustees

Lakeside Union School District

RE:

INITIAL REOPENER PROPOSAL of the public school employer for the reopening of the

July 1, 2020 - June 30, 2020 Collective Bargaining Agreement between Lakeside Union School District and Lakeside Teachers Association CTA/NEA for the 2023-2024 school

year.

The Board of Trustees in compliance with Government Code Section 3547, makes the following Initial Reopener Proposal (Sunshine Proposal) to the Lakeside Teachers Association to reopen the negotiation process pursuant to the 2020-2023 Collective Bargaining Agreement in order to renegotiate the following specific articles:

District's Initial Proposal:

- 1. Article II (Salary): The District intends to propose changes to this article.
- 2. **Article III** (Health and Welfare Benefits): The District proposes to continue to remit premiums on behalf of the qualifying members in a manner consistent with and at the level of contribution specified in the current Collective Bargaining Agreement.
- 3. Article XVII (Agency Fee/Dues Deduction): The District intends to propose changes to this article.
- 4. The District reserves the right to reopen one additional article with proper notice.

The District may offer counter-proposals, withdrawal of proposals and/or other changes to proposals that are responsive to discussions that occur during negotiations, or that the District deems necessary in response to changes in education funding or other education requirements.

All other provisions of the Collective Bargaining Agreement are to remain unchanged. The Board and administration look forward to an early and amicable settlement of this round of negotiations.