LAKESIDE UNION SCHOOL DISTRICT BOARD OF TRUSTEES REGULAR MEETING AGENDA

Lakeside School Auditorium 14535 Old River Road Bakersfield, CA 93311 September 10, 2024 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.

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

1. CALL TO ORDER, ROLL CALL AND FLAG SALUTE

BOARD OF TRUSTEES:

Mario Buoni(MB) Tamara Jones(TJ) Darin Buoni(DB) Alan Banducci(AB)
Russell Robertson(RR)

- 2. 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 August 13, 2024.
 - B. Approve minutes of Special Meeting of August 13, 2024.
 - C. Approve minutes of Special Meeting of August 22, 2024.
 - D. Approve August End of Month Payroll of \$941,392.15, September Mid Month Payroll of \$68,247.31.
 - E. Approve Batch #2

 Moved
 Seconded
 Roll Call Vote:MB
 AB
 TJ
 RR
 DB

 Vote: Yes(Y)
 No(N)
 Abstained(A)
 Absent(AB)

3. HEARING OF STAFF AND/OR CITIZENS This agenda item is included to allow members of the public opportunity to ask questions or discuss non-agenda items with the Board. There will be a three-minute time limit per person or twenty minutes total per item. (BB9323)

4. DISCUSSION OR ACTION ITEMS

- A. Budget and Finance
 - (1) Approval of KCSOS Agreement #25-151965 Instructional Media Services Agreement for 2024-2025.

Moved	Seconded	Roll Call Vote:MB	_AB_	TJ	RR	_DB
Vote: Yes(Y)	No(N)	Abstained(A)		_Absen	t(AB)_	

(3) Approval of KCSOS Agreement #25-155195 – KCSOS Food Service Agreement.

Moved	_Seconded	_Roll Call Vote:MB_	_AB_		RR	_DB
Vote: Yes(Y)	No(N)	Abstained(A)		Absen	t(AB)_	

(4) Approval of Resolution 09102024 – Appropriations Gann Limit in the Amount of \$17,304,207.89 for 2023-2024, and \$17,572,007.81 for 2024-2025.

Moved	Seconded	Roll Call Vote:MB	AB	TJ	RR	DB	
Vote: $\overline{Yes}(Y)$	No(N)	Abstained(A)		Absen	t(AB)		_

(5) Approval of Budget Unaudited Actuals for the 2023-2024 School Year.

Moved	_Seconded	Roll Call Vote:MB	TJ	RR	_DB	
Vote: Yes(Y)	No(N)	Abstained(A)		_Absen	t(AB)_	

(6) Approval of Application for Exemption from the Required Expenditures for Classroom Teachers' Salaries.

Moved	Seconded	Roll Call Vote:MB	_AB_		RR	DB
Vote: Yes(Y)	No(N)	Abstained(A)		Absen	t(AB)	

(7) Approval of Resolution 09102024A – Commitment of The General Fund and Special Reserve for Other Than Captial Outlay Fund Balance for The Year Ending June 30, 2024.

 Moved
 Seconded
 Roll Call Vote:MB
 AB
 TJ
 RR
 DB

 Vote: Yes(Y)
 No(N)
 Abstained(A)
 Absent(AB)

(8) Approval of KCSOS Agreement #25-154491 – Camp KEEP Dates.

 Moved
 Seconded
 Roll Call Vote:MB
 AB
 TJ
 RR
 DB

 Vote: Yes(Y)
 No(N)
 Abstained(A)
 Absent(AB)

 (9) Approval of KCSOS Agreement #25-141174 – KCSOS MOU County Level Education Service for K-6 Students.

 Moved
 Seconded
 Roll Call Vote:MB
 AB
 TJ
 RR
 DB

 Vote: Yes(Y)
 No(N)
 Abstained(A)
 Absent(AB)

(10) Approval of Contract #502513 – TUPE Tier II Program.

Moved	_Seconded	_Roll Call Vote:MB_	_AB_	TJ	RR	_DB
Vote: Yes(Y)	No(N)	Abstained(A)		Absen	t(AB)_	

- (11) Presentation of Memorandum Regarding Series 2024 (Measure I) General Obligation Bonds Required Information.
- (12) Approval of Bear Mountain Youth Sports League Constitutionm, Policies, and Bylaws.

Moved	_Seconded	_Roll Call Vote:MB_	_AB_	TJ	RR	_DB
Vote: Yes(Y)	No(N)	Abstained(A)		Absen	t(AB)_	

B. Personnel

(1) Approval to Hire Gregory Woods, 8 Hour Utility Worker/Custodian at Lakeside.

Moved	_Seconded	_Roll Call Vote:MB_	_AB_	TJ	RR	_DB_	
Vote: Yes(Y)	No(N)	Abstained(A)		Absen	t(AB)		

(2) Approval to Hire Gabrielle Rimer on a Provisional Internship Permit (PIP) as a TK Teacher at Suburu School.

 Moved
 Seconded
 Roll Call Vote:MB
 AB
 TJ
 RR
 DB

 Vote: Yes(Y)
 No(N)
 Abstained(A)
 Absent(AB)

(3) Approval to Hire Kyleigh Allen, 5.5 Hour Instructional Aide at Suburu School.

Moved	_Seconded	_Roll Call Vote:MB_	_AB_		RR	_DB	
Vote: Yes(Y)	No(N)	Abstained(A)		Absen	t(AB)_		_

B. General Control

(1) Approval of Bear Mountain Youth Sports League Constitution, Policies, and Bylaws.

Moved	Seconded	_Roll Call Vote:MB_	_AB_		RR	_DB
Vote: Yes(Y)	No(N)	Abstained(A)		_Absen	t(AB)_	

5. REPORTS AND CORRESPONDENCE

- A. Enrollment Lakeside 888 Suburu 792 Total 1680
- B. CSEA
- C. CTA
- D. Correspondence
- E. Board Members Reports *Each Board member may report about various matters involving the District. There will be no Board discussion except to ask questions and refer matters to staff and no action will be taken unless placed on an agenda for a subsequent meeting.*
- F. Superintendent's Report
- 6. ITEMS NOT ON THE AGENDA Note: The Board is generally prohibited from discussing items, not 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.

7. ADVANCE PLANNING

- A. Future Meeting Dates
 - (1) Regular Board Meeting October 8, 2024 at 6:30 p.m. in the Suburu School Multi-Purpose Building.

8. ADJOURNMENT

Time: _____

Moved	_Seconded	Roll Call Vote:MB	_AB_	TJ	RR	_DB	_
Vote: Yes(Y)	No(N)	Abstained(A)		Absen	t(AB)_		

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

Lakeside School Auditorium 14535 Old River Road Bakersfield, CA 93311 August 13, 2024 6:30 P.M.

BOARD MEMBERS PRESENT: Trustees Buoni, Banducci, Jones, D. Buoni, and Robertson

BOARD MEMBERS ABSENT:

OTHERS PRESENT: See Attached

- 1. <u>Call to Order, Roll Call, Flag Salute</u> The regular meeting convened at 6:33 p.m.
- 2. <u>Presentation from Government Financial Services Regarding Measure I, Series 2024 Bonds –</u> <u>Sale Results.</u>
- 3. <u>Hearing of Staff and/or Citizens</u> Sergio Rodriguez is excited for his 10th year at Lakeside. He thanked the maintenance department for all of their hard work. Sergio is concerned that students will not have electives the first day of school.
- 4. <u>Consent Agenda</u> Approval of Consent Agenda. Motion by Trustee Jones, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No - 0. Abstained - 0. Absent - 0. By this action the Board:
 - A. Approved minutes of Regular Meeting of June 11, 2024.
 - B. Approved minutes of Special Meeting of June 18, 2024.
 - C. Approved the June End of Month Payroll, July Mid Month Payroll, July End of Month Payraoll, and August Mid Month Payroll.
 - D. Approve Batch #15, #1

5. Discussion or Action Items

- A. <u>General Control</u>
 - (1) <u>Report on Williams Settlement Complaints.</u> None
- B. Budget and Finance
 - Approval of Five (5) Year Lease Agreement with Willscot for a 44x36 Modular. Motion by Trustee Jones, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.

- (2) <u>Approval of Resolution #08132024 Support of the New Construction Project at Lakeside School.</u> Motion by Trustee Banducci, seconded by Trustee Buoni.
 Approved Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No 0. Abstained 0. Absent 0.
- (3) <u>Approval of Contract #409461 KCSOS Extended School Year 2024 for Utility and</u> <u>Custodial Services at Suburu School.</u> Motion by Trustee Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Roberston, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (4) <u>Approval of Contract #409455 KCSOS Extended School Year 204 for Utility and</u> <u>Custodial Services at Lakeside School.</u> Motion by Trustee Banducci, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (5) <u>Approval of Agreement #25-140756 KCSOS Services Provider Agreement.</u> Motion by Trustee Jones, seconded by Trustee Buoni. Approved – Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee RobertsonTrustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (6) <u>Approval of Agreement #25-136054 KCSOS District External Accounting Services.</u> Motion by Trustee Banducci, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (7) <u>Approval of Agreement #25-134222 KCSOS District Business Office Systems.</u> Motion by Trustee Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (8) <u>Approval of Quote #RPRNQ3119249 Renaissance Accelerated Reader an Star</u> <u>Essential Suite Subscription.</u> Motion by Trustee Jones, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (9) <u>Approval of Quote #RPRNQ3119244 Learning Community DnA Subscription.</u> Motion by Trustee Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (10) <u>Approval of Resolution #08132024A Beyond Bond Authority</u> Motion by Trustee Jones, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- C. <u>Personnel</u>

- Approval to Hire Karen Kelly-K'Miller, Speech & Language Pathologist at Suburu School. Motion by Trustee Buoni, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (2) <u>Approval to Hire Megan Ransick, SDC Teacher at Lakeide School.</u> Motion by Trustee Banducci, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (3) <u>Approval to Hire Gilberto Chavez, ATS Teacher at Lakeside School.</u>
 Motion by Trustee Jones, seconded by Trustee Buoni. Approved Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No 0.
 Abstained 0. Absent 0.
- (4) <u>Approval to Hire Joshua Svihovec, 7th Grade Math Teacher at Lakeside School.</u> Motion by Trustee Jones, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (5) <u>Approval to Hire Stephanie Criswell, 6.5 Hour Instructional Aide II at Lakeside School</u> Motion by Trustee Jones, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (6) <u>Approval to Hire Estefan Alcocer, Campus Security and Truancy Supervisor for the</u> <u>District.</u> Motion by Trustee Banducci, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (7) <u>Approval to Hire Martha Garcia, 6 Hour Instructional Aide at Lakeside School.</u> Motion by Trustee Jones, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (8) <u>Approval to Hire Rebekah Travis, 4th Grade Teacher at Lakeside School.</u> Motion by Trustee Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (9) <u>Approval to Hire Esmeralda Hernandez, 5.5 Hour Instructional Aide at Lakeside.</u> Motion by Trustee Jones, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (10) <u>Approval to Hire Emily Rappleye on a Provisional Internship Permit (PIP), Multiple Subject Teacher at Suburu.</u> Motion by Trustee Buoni, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.

- (11) <u>Approval to Hire Wendy Oliver, School Secretary at Lakeside School.</u> Motion by Trustee Jones, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (12) <u>Approval to Hire Mariesa Nunez, 6.5 Hour Instructional Aide at Lakeside School.</u> Motion by Trustee Jones, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (13) <u>Approval to Hire Ericka Valencia, 6.5 Hour Instructional Aide at Lakeside School.</u> Motion by Trustee Banducci, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (14) <u>Approval to Hire Alyssa Guerra, 6.5 Hour Instructional Aide at Lakeside School.</u> Motion by Trustee Jones, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (15) <u>Approval of Agreement Between Fresno Pacific University Division of Pupil</u> <u>Personnel Services and Lakeside Union School District.</u> Motion by Trustee Jones, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (16) <u>Approval to Hire Yessica Michel Contreras, 5.83 Hour Instructional</u> <u>Aide/Paraprofessional at Suburu School.</u> Motion by Trustee Banducci, seconded by Trustee Jones. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- (17) <u>Approval to Hire Andrea Perez, 6.5 Hour Instructional Aide at Lakeside School.</u> Motion by Trustee Jones, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.

6. <u>Reports and Correspondence</u>

- A. <u>CSEA</u> None
- B. <u>CTA</u> Sergio Rodriguez said they are looking forward to bargaining.
- C. Department Back to School Updates
- D. <u>Correspondence</u> District received a complaint for a student at Suburu who is in foster care. The district had to report to CDE our policies and procedures. CDE found the district to be In compliance.
- E. <u>Board Members Report</u> Trustee Jones reported if would be cool if students schedules were Put on line.

- F. <u>Superintendent Report</u> Mr. Bryson said the staff worked hard all summer to prepare for the new school year. Administration worked together a whole day to go over goals and prepare for the start of school. We welcomed the new staff and took them out to lunch. Returning staff reported to work on Monday with a Welcome Back breakfast.
- 7. <u>Advance Planning</u>
 - A. Future Meeting Dates
 - (1) Regular Board Meeting at Lakeside School Auditorium at 6:30 p.m. on September 10, 2024.
- 8. Adjournment Motion by Trustee Buoni, seconded by Trustee Jones. Approved Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No -0. Abstained -0. Absent -0.

The meeting was adjourned at 7:44 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 August 13, 2024 Immediately Following the Regular Board Meeting

BOARD MEMBERS PRESENT: Trustees Buoni, Banducci, Jones, D. Buoni, and Robertson

BOARD MEMBERS ABSENT:

OTHERS PRESENT: See Attached

- 1. <u>Call to Order, Roll Call</u> The special meeting convened at 7:45 p.m.
- 2. <u>Discussion or Action Items</u>
 - A. Budget and Finance
 - (1) <u>Discussion and Possible Action on Bid for New Relocatable Classrooms at Lakeside</u> <u>School.</u>Motion by Trustee Jones, seconded by Trustee Robertson. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No -0. Abstained -0. Absent -0.

B. <u>Personnel</u>

- Approval to Hire Evelyn Herrera, 2nd Grade Teacher at Lakeside School.
 Motion by Trustee Banducci, seconded by Trustee Jones. Approved Trustee
 Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No 0.
 Abstained 0. Absent 0.
- (2) <u>Approval to Hire Makayla Quintana, 6.5 Hour Instructional Aide at Lakeside School.</u> Motion by Trustee Jones, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No -0. Abstained -0. Absent -0.
- (3) <u>Approval to Hire Rocio Resendiz, TK Teacher at Lakeside School.</u> Motion by Trustee Buoni, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No – 0. Abstained – 0. Absent – 0.
- 3. <u>Advance Planning</u>
 - A. Future Meeting Dates
 - (1) Regular Board Meeting at Lakeside School Auditorium at 6:30 p.m. on September 10, 2024.

4. Adjournment

Motion by Trustee Jones, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones, Trustee Robertson, Trustee D. Buoni. No -0. Abstained -0. Absent -0.

The meeting was adjourned at 7:49 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 August 22, 2024 4:00 pm

BOARD MEMBERS PRESENT: Trustees Buoni, Banducci, Jones

BOARD MEMBERS ABSENT: Trustees Robertson and D. Buoni

OTHERS PRESENT: See Attached

- 1. <u>Call to Order, Roll Call, Flag Salute</u> The special meeting convened at 4:00 p.m.
- 2. <u>Discussion or Action Items</u>
 - A. <u>Personnel</u>
 - (1) <u>Approval to Hire Jesse Ortiz, Special Education Teacher at Suburu School.</u> Motion by Trustee Buoni, seconded by Trustee Banducci. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones. No - 0. Abstained - 0. Absent - 2.
 - (2) <u>Approval to Hire Stefanie Mershon, 45 Hour Supervision Aide at Lakeside School.</u> Motion by Trustee Banducci, seconded by Trustee Buoni. Approved - Trustee Buoni, Trustee Banducci, Trustee Jones. No – 0. Abstained – 0. Absent – 2.
 - (3) <u>Approval of Resolution 08222024 Employment of SLP Per Ed Code 44831 Karen Kelly-K'Miller.</u> Motion by Trustee Buoni, seconded by Trustee Banducci. Approved Trustee Buoni, Trustee Banducci, Trustee Jones. No 0. Abstained 0. Absent 2.
- 3. <u>Advance Planning</u>
 - A. Future Meeting Dates
 - (1) Regular Board Meeting at Lakeside School Auditorium at 6:30 p.m. on September 10, 2024.
- 4. Adjournment Motion by Trustee Buoni, seconded by Trustee Banducci. Approved Trustee Buoni, Trustee Banducci, Trustee Jones. No -0. Abstained -0. Absent -2.

The meeting was adjourned at 7:49 p.m.

Secretary to the Board

	45048633				45048632								45048631		45048630		45048629		90124115		45048628	WARRANT	APY250 DISTRICT: BATCH: FUND:
	000340/	250043	250042	250041	002445/								001853/		002608/		002365/		000606/		000473/	VENDOR/ADDR REQ#	L.00. 040 0002 01
PV-250069	AT&T	PO-250043	PO-250042	PO-250041	AMPLIFY							PV-250063	AMAZON CAPITAL	PV-250068	AGILE OCCUPATIONAL	PV-250067	ADVANCED DATA	PV-250065	ABATE-A-WEED	PV-250064	A-1 BATTERY	NAME (REMIT) REFERENCE	06 LAKESIDE UNION SCHOOL DISTRICT PAYMENTS GENERAL FUND
01-0000-0-5900.00-0000-7200-000-000-000-0000		1. 01-0000-0-5800.00-1110-1000-000-00-112-0000 WARRANT TOTAL	1. 01-0000-0-5800.00-1110-1000-000-00-112-0000	1. 01-0000-0-4200.00-1110-1000-000-00-114-0000		01-6300-0-4300.00-1110-1000-002-00-000-0000 WARRANT TOTAL	01-1100-0-4200.00-1110-1000-001-00-000-0000	01-0000-0-4300.00-1110-1000-001-00-000-0000	01-0000-0-4300.00-0000-8100-000-000-000-0000	01-0000-0-4300.00-0000-8100-000-000-000-0000	01-0000-0-4300.00-0000-7200-000-000-0000	01-0000-0-4300.00-0000-2700-001-00-000-0000	AL SERVICES	01-0000-0-5800.00-0000-3600-000-000-0000 WARRANT TOTAL	FIONAL MEDICINE	01-0000-0-5800.00-0000-2700-000-00-000-0000 WARRANT TOTAL	A STORAGE	01-8150-0-4300.00-0000-8100-000-00-000-0000 WARRANT TOTAL	99 EFT	01-8150-0-4300.00-0000-8100-000-000-000-0000 WARRANT TOTAL	со.	DEPOSIT TYPE Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	KERN COUNTY SUPERINTENDENT OF SCHOOLS COMMERCIAL WARRANT REGISTER DISTRICT FOR WARRANTS DATED 09/04/2024
22195579		PAYMENT	PAYMENT	PAYMENT		CLASSROOMS MULTIPLE INVOICES	BOOKS MULTIPLE INVOICES	CLASSROOMS MULTIPLE INVOICES	MOT MULITPLE INVOICES	MOT SUPPLIES	DISTRICT MULTIPLE INVOICES	OFFICE MULTIPLE INVOICES		EM026338		0188718		1044936		98882		NUM ACCOUNT NUM DESCRIPTION	09/04/24
18.86		25,158.00 \$83,023.96	55,080.00	2,785.96		1,978.89 \$15,263.70	2,716.71	2,880.05	256.31	140.64	3,555.47	3,735.63		250.00 \$250.00		19.99 96.61\$		108.48 \$108.48		177.15 \$177.15		AMOUNT	PAGE 1

					X		PV-250072	45048636 002538/ BRADY INDUSTRIES	250034 PO-250034 1.	45048635 002151/ BENCHMARK EDUCATION	PV-250070	5048634 001778/ AVID CENTER									WARRANT VENDOR/ADDR NAME (REMIT) REQ# REFERENCE LN	APY250 L.00.06 DISTRICT: 040 LAKESIDE UNION SCHOOL DISTRICT BATCH: 0002 PAYMENTS FUND : 01 GENERAL FUND
01-8150-0-4300.00-0000-8100-000-000-000-0000 01-8150-0-4300.00-0000-8100-000-00-000-0000	01-8150-0-4300.00-0000-8100-000-000-000-0000	01-8150-0-4300.00-0000-8100-000-00-000-0000	01-8150-0-4300.00-0000-8100-000-00-000-0000	01-8150-0-4300.00-0000-8100-000-00-000-0000	01-8150-0-4300.00-0000-8100-000-00-000-0000	01-8150-0-4300.00-0000-8100-000-00-000-0000	01-8150-0-4300.00-0000-8100-000-000-0000-0000		01-1100-0-4100.00-1110-1000-001-00-000-0000 WARRANT TOTAL	TION COMPANY	01-0000-0-5800.00-0000-2700-000-00-113-0000 WARRANT TOTAL		01-0000-0-5900.00-0000-7200-000-00-000-0000 WARRANT TOTAL	01-0000-0-5900.00-0000-7200-000-00-000-0000	01-0000-0-5900.00-0000-7200-000-000-0000	01-0000-0-5900.00-0000-7200-000-00-000-0000	01-0000-0-5900.00-0000-7200-000-000-0000	01-0000-0-5900.00-0000-7200-000-000-000-0000	01-0000-0-5900.00-0000-7200-000-00-000-0000	01-0000-0-5900.00-0000-7200-000-000-0000-0000	DEPOSIT TYPE ABA FOR A STRATE ABA TO A STRATE A	KERN COUNTY SUPERINTENDENT OF SCHOOLS COMMERCIAL WARRANT REGISTER FOR WARRANTS DATED 09/04/2024
9113638 9113639	9112628	9122352	9134268	9140873	9166205	9172688	9180899		PAYMENT		SIN028616	l	22033822	22033749	22047881	22092843	22092844	22181518	22181445	22181612	NUM ACCOUNT NUM DESCRIPTION	
3,546.52 141.31	148.14	30.36	1,438.20	1,491.33	17.29	2,149.42	96.94		7,166.15 \$7,166.15		5,184.00 \$5,184.00		15.08 \$365.88	66.64	173.78	43.85	45.23	0.57	0.77	1.10	AMOUNT	09/04/24 PAGE 2

139.28 115.73	4201583706 4201404170	01-8150-0-4300.00-0000-8100-000-000-0000-0000 01-8150-0-4300.00-0000-8100-000-00-000-0000			
90.73	4202925712	8150-0-4300.00-0000-8100-000-00-000-0	PV-250077		
		CORPORATION 99 EFT	CINTAS CORPO	002205/	90124116
325.00 \$792.95	WO 53206	01-8150-0-5800.00-0000-8100-002-00-0000-0000 WARRANT TOTAL			
78.48	160572	01-8150-0-5800.00-0000-8100-001-00-0000-0000			
49.47	160539	01-8150-0-5800.00-0000-8100-001-00-000-0000			
340.00	160614	01-8150-0-5800.00-0000-8100-001-00-0000-0000	PV-250076		
		DWARE	CHAMPION HARDWARE	000381/	45048638
2,885.90 \$3,153.12	WATER	01-0000-0-5500.00-0000-8100-002-00-000-0000 WARRANT TOTAL			
267.22	WATER	01-0000-0-5500.00-0000-8100-002-00-0000-0000	PV-250075		
		WATER SERVICE	CALIFORNIA W	000132/	45048637
1,319.49 \$16,856.63	9151340	01-8150-0-4300.00-0000-8100-000-00-000-0000 WARRANT TOTAL			
944.17	9093494	01-8150-0-4300.00-0000-8100-000-000-0000			
300.91	9090047	01-8150-0-4300.00-0000-8100-000-00-000-0000			
775-46	9079396	01-8150-0-4300.00-0000-8100-000-00-000-0000			
802.72	9075082	01-8150-0-4300.00-0000-8100-000-00-000-0000			
177.36	9111003	01-8150-0-4300.00-0000-8100-000-00-000-0000			
1,972.23	9105420	01-8150-0-4300.00-0000-8100-000-00-000-0000			
284.37	9101091	01-8150-0-4300.00-0000-8100-000-00-000-0000			
122.36	9113641	01-8150-0-4300.00-0000-8100-000-00-000-0000			
1,098.05	9113640	01-8150-0-4300.00-0000-8100-000-00-000-0000			
AMOUNT	NUM ACCOUNT NUM DESCRIPTION	DEPOSIT TYPE ABA	NAME (REMIT) REFERENCE	VENDOR/ADDR REQ#	WARRANT
09/04/24 PAGE 3		KERN COUNTY SUPERINTENDENT OF SCHOOLS COMMERCIAL WARRANT REGISTER FOR WARRANTS DATED 09/04/2024	06 LAKESIDE UNION SCHOOL DISTRICT PAYMENTS GENERAL FUND	L.00.0 : 040 L : 0002 : 01	APY250 DISTRICT: BATCH: FUND :

.

	45048644 0		45048643 0		45048642 0		45048641 0		45048640 0		45048639 0									WARRANT V	DISTRICT: 0 BATCH: 0 FUND : 0	
	000307/		001822/	250030	000411/		002587/	250046	002022/		000385/									VENDOR/ADDR REQ#	040 LAKESIDE 0002 PAYMENTS 01 GENE	L.00.06
PV-250098	DEPARTMENT OF	PV-250127	DEPARTMENT OF	PO-250030	DEMCO INC.	PV-250073	CONSOLIDATED	PO-250046	COMMITTEE FOR	PV-250074	CITY OF BAKEF									NAME (REMIT) REFERENCE I	IDE UNION SCHOOL ENTS GENERAL FUND	
01-0000-0-5	' JUSTICE	01-0000-0-5	' INDUSTRIAL	1. 01-0000-0-4		01-0000-0-5800.	ELECTRICAL DISTR	1. 01-0000-0-4	2 CHILDREN	01-0000-0-5	BAKERSFIELD	01-8150-0-4	01-8150-0-4	01-8150-0-4	01-8150-0-4	01-8150-0-4	01-8150-0-4	01-8150-0-4	01-8150-0-4	LN FD-RESC-Y-C	DISTRICT	KERN
01-0000-0-5800.00-0000-7200-000-00-000-0000 WARRANT TOTAL		01-0000-0-5800.00-0000-8100-002-00-0000-0000 WARRANT TOTAL		01-0000-0-4300.00-1110-1000-001-00-000-0000 WARRANT TOTAL		5800.00-0000-8100-001-00-000-0000 WARRANT TOTAL	STR	01-0000-0-4300.00-1110-1000-000-00-121-0000 WARRANT TOTAL		01-0000-0-5500.00-0000-8100-002-00-0000-0000 WARRANT TOTAL		01-8150-0-4300.00-0000-8100-000-000-0000 WARRANT TOTAL	4300.00-0000-8100-000-00-000-0000	4300.00-0000-8100-000-00-000-0000	8150-0-4300.00-0000-8100-000-000-0000	4300.00-0000-8100-000-00-000-0000	8150-0-4300.00-0000-8100-000-000-0000	8150-0-4300.00-0000-8100-000-000-0000	8150-0-4300.00-0000-8100-000-000-0000-0000	DEPOSIT TYPE ABA FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	FOR WARRANTS DATED 09/04/2024	N COUNTY SUPERINTENDENT OF SCHOOLS COMMERCIAL WARRANT REGISTER
752666		E 2093342 SB		PAYMENT		0351-1129106		PAYMENT		TRASH/SEWAR		4197174295	4199260656	4197813688	4202328973	4200021143	4200140844	4200878860	4202183757	A NUM ACCOUNT NUM DESCRIPTION		
226.00 \$226.00		125.00 \$125.00		\$285.65 \$285.65		92.01 \$92.01		11,928.38 \$11,928.38		453.65 \$453.65		115.73 \$1,342.80	115.73	115.73	164.85	115.73	139.28	139.28	90.73	AMOUNT		09/04/24 PAGE 4

	45048649		90124118				45048648		45048647			90124117					45048646		45048645	WARRANT	APY250 DISTRICT: BATCH: FUND :
	001238/		000596/				001026/		001302/			001178/					001104/		002114/	VENDOR/ADDR REQ#	L.00.06 040 LAKES 0002 PAYM 01
PV-250083	GALVAN TIRE S	PV-250082	LLC FOLLETT S			PV-250081	FERGUSON ENTERPRISES	PV-250080	FEDEX		PV-250079	INC EWING IRI				PV-250078	ELAN FINANCIAL	PV-250114	DIVISION OF (NAME (REMIT) REFERENCE 1	IDE UNION SCHOOL DISTRICT ENTS GENERAL FUND
01-0000-0-5800.00-0000-3600-000-000-000-0000 WARRANT TOTAL	SERVICE	01-0000-0-5800.00-1110-1000-000-000-000-0000 WARRANT TOTAL	SCHOOL SOLUTIONS 99 EFT	01-8150-0-4300.00-000-8100-000-00-000-0000 WARRANT TOTAL	01-8150-0-4300.00-0000-8100-000-00-000-0000	01-8150-0-4300.00-0000-8100-000-00-000-0000	RPRISES	01-0000-0-5900.00-0000-7200-000-000-0000 WARRANT TOTAL		01-8150-0-4300.00-0000-8100-000-00-000-0000 WARRANT TOTAL	01-8150-0-4300.00-0000-8100-000-000-000-0000	IRRIGATION PRODUCTS 99 EFT	01-0000-0-5800.00-0000-7200-000-000-0000 WARRANT TOTAL	01-0000-0-4300.00-1110-1000-002-00-000-0000	01-0000-0-4300.00-0000-8100-001-00-000-0000	01-0000-0-4300.00-0000-7200-000-00-000-0000	L SERVICES	01-0000-0-9510.02-0000-0000-000-000-000-0000 WARRANT TOTAL	ARCHI	DEPOSIT TYPE BJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	KERN COUNTY SUPERINTENDENT OF SCHOOLS COMMERCIAL WARRANT REGISTER DISTRICT FOR WARRANTS DATED 09/04/2024
35755		1551546		SC594176	5290759	5324575		9-679-21320		22875707	23137238		ZOOM, ADOBE, PROGRAM, FEES	CLASSROOM SUPPLIES	POOL SUPPLIES	OFFICE SUPPLIES		LAKESIDE CAFETERIA EXPANSION		NUM ACCOUNT NUM DESCRIPTION	09/04/24
363.50 \$363.50		2,638.10 \$2,638.10		3.46 \$7,335.75	7,268.99	63.30		4.16 \$4.16		69.08 \$90.14	21.06		483.56 \$935.59	281.42	137.10	33.51		21,330.00 \$21,330.00		AMOUNT	рдсе 5

	45048654 000320/				45048653 000140/		45048652 000091/									45048651 001607/				45048650 002485	WARRANT VENDOR/ADDR REQ#	DISTRICT: 040 LZ BATCH: 0002 I FUND : 01	APY250 L.00.06
PV-250088	HOME DEPOT			PV-250086	/ GRAYBAR	PV-250087	W W GRAINGER								PV-250084	GOLDEN EMPIRE			PV-250085	/ GO T	ADDR NAME (REMIT) REQ# REFERENCE LN	LAKESIDE UNION SCHOOL DISTRICT PAYMENTS GENERAL FUND	
	WARRANT TOTAL	8150-0-	01-8150-0-4300.00-0000-8100-000-00-00-000-000	01-8150-0-4300.00-0000-8100-000-000-0000-0000		01-8150-0-4300.00-0000-8100-000-00-000-0000 WARRANT TOTAL	INC	01-0000-0-5800.00-000-3600-000-000-0000 WARRANT TOTAL	01-0000-0-5800.00-0000-3600-000-000-000-0000	01-0000-0-5800.00-0000-3600-000-00-000-0000	01-0000-0-5800.00-0000-3600-000-00-000-0000	01-0000-0-5800.00-0000-3600-000-000-000-0000	01-0000-0-5800.00-0000-3600-000-00-000-0000	01-0000-0-5800.00-0000-3600-000-00-000-0000	01-0000-0-5800.00-0000-3600-000-000-000-0000	FLEET SERVICE	01-0000-0-5900.00-0000-7200-000-000-0000 WARRANT TOTAL	01-0000-0-4300.00-1110-1000-002-00-000-0000	01-0000-0-4300.00-1110-1000-001-00-000-0000	ATIONS	ABA FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	DISTRICT FOR WARRANTS DATED 09/04/2024	KERN COUNTY SUPERINTENDENT OF SCHOOLS
MAINT. SUPPLIES			00001120220	9338602704		9193742492		86378	86525	86102	86289	86326	86357	86356	86374		IN7103107553	IN7103162509	IN7103162509		NUM ACCOUNT NUM DESCRIPTION		
14,317.55 \$14,317.55	11.79 \$276.84	11 22 22 E	1)))	164.76		90.16 \$90.16		974.08 \$7,827.55	341.32	2,382.30	2,168.80	268.12	415.45	341.21	936.27		2,842.93 \$5,006.06	1,081.57	1,081.56		AMOUNT		09/04/24 PAGE 6

			45048655 000602/																				90124119 000174/	WARRANT VENDOR/ADDR REQ#	APY250 L.00.06 DISTRICT: 040 LAKESIDE UNIC BATCH: 0002 PAYMENTS FUND : 01 GENERAL
		₽V-250090	INDEPENDENT FIRE																			PV-250091	IMAGE 2000	NAME (REMIT) REFERENCE LN	IUNION SCHOOL DISTRICT 'S HERAL FUND
	01-8150-0-5800.00-0000-8100-002-00-000-0000 WARRANT TOTAL	01-8150-0-5800.00-0000-8100-001-00-000-0000	IE & SAFETY INC	01-0000-0-5600.00-0000-7200-000-000-000-0000 WARRANT TOTAL	01-0000-0-5600.00-0000-2700-002-00-000-0000	01-0000-0-5600.00-0000-2700-002-00-000-0000	01-0000-0-5600.00-0000-2700-002-00-000-0000	01-0000-0-5600.00-0000-2700-002-00-000-0000	01-0000-0-5600.00-0000-2700-002-00-000-0000	01-0000-0-5600.00-0000-2700-002-00-000-0000	01-0000-0-5600.00-0000-2700-002-00-000-0000	01-0000-0-5600.00-0000-2700-001-00-000-0000	01-0000-0-5600.00-0000-2700-001-00-000-0000	01-0000-0-5600.00-0000-2700-001-00-000-0000	01-0000-0-5600.00-0000-2700-001-00-000-0000	01-0000-0-5600.00-0000-2700-001-00-000-0000	0000-0-	01-0000-0-5600.00-0000-2700-001-00-000-0000	01-0000-0-5600.00-0000-2700-001-00-000-0000	01-0000-0-5600.00-0000-2700-001-00-000-0000	01-0000-0-4300.00-1110-1000-002-00-000-0000	01-0000-0-4300.00-1110-1000-001-00-000-0000		PE C-STE-T2-TY3-TYP4	KERN COUNTY SUPERINTENDENT OF SCHOOLS COMMERCIAL WARRANT REGISTER FOR WARRANTS DATED 09/04/2024
-	67339	67338		707591	707590	707589	707588	707587	707586	707585	707584	707583	707582	707581	707580	707579	707578	707577	703080	710875	710070	710345		NUM ACCOUNT NUM DESCRIPTION	
	820.89 \$1,765.49	944.60		901.09 \$30,343.76	3,672.18	3,158.16	780.05	239.88	2,953.08	495.00	596.69	3,387.84	1,336.58	339.54	416.90	546.01	2,467.79	2,152.73	5,407.09	551.30	238.39	703.46		AMOUNT	09/04/24 PAGE 7

.

											PV-25	45048659 000094/ KERN C		PV-25	45048658 002598/ JM PRE	PV-25	90124120 002210/ J&E:	PV-	45048657 002476/ ISAAC :	PV-250089	45048656 001045/ INFINITY	r vendor/addr name REQ# REFE	APY250 L.00.06 DISTRICT: 040 LAKESIDE UNION SC BATCH: 0002 PAYMENTS FUND : 01 GENERAL FUND
01-0000-0-5800.00-0000-3600-000-00-000-0000	01-0000-0-5800.00-0000-3600-000-00-000-0000	01-0000-0-5800.00-0000-3600-000-00-000-0000	01-0000-0-5800.00-0000-3600-000-00-000-0000	01-0000-0-5800.00-0000-3600-000-00-000-0000	01-0000-0-5800.00-0000-3600-000-00-000-0000	01-0000-0-5800.00-0000-3600-000-00-000-0000	01-0000-0-5200.00-0000-3110-000-00-000-0000	01-0000-0-5200.00-0000-2700-002-00-000-0000	01-0000-0-5200.00-0000-2700-002-00-000-0000	01-0000-0-5200.00-0000-2700-001-00-000-0000	250095 01-0000-0-5200.00-0000-2700-001-00-000-0000	COUNTY SUPT OF SCHOOLS	01-0000-0-5800.00-0000-2700-002-00-000-0000 WARRANT TOTAL	250092 01-0000-0-5800.00-0000-2700-001-00-0000-0000	PRECISION GOLF CARTS	250130 01-0000-0-4400.00-0000-3700-000-00-133-0000 WARRANT TOTAL	RESTAURANT SUPPLIES INC 99 EFT	250131 01-6762-0-4300.00-1110-1000-000-000-0000 WARRANT TOTAL	MEZA	0089 01-0000-0-5800.00-0000-7200-000-000-0000 WARRANT TOTAL	COMMUNI	T) LN FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	KERN COUNTY SUPERINTENDENT OF SCHOOLS COMMERCIAL WARRANT REGISTER FOR WARRANTS DATED 09/04/2024 ND
400388 151.00	400387 235.00	400999 398.25	400382 109.50	404002 3,970.25	500116 114.00	500128 171.00	400660 130.00	500331 295.00	401838 195.00	500331 590.00	402666 195.00		3919 486.30 \$972.59	3919 486		423235 FREEZER 5,272.60 \$5,272.60		MUSIC 70.16 \$70.16		17733 945.00 \$945.00		NUM ACCOUNT NUM DESCRIPTION AMOTINT	09/04/24 PAGE

20.00	111441	01-0000-0-5800.00-0000-8100-001-00-000-0000		
232.48	110857	03 01-0000-0-5800.00-0000-8100-001-00-000-0000	PV-250103	
		SECURITY SERVICES	000660/ M&S SECU	45048664 0
59.65 59.65	JULY MILEAGE	97 01-0000-0-5200.00-0000-2700-002-00-0000-0000 WARRANT TOTAL	PV-250097	
		ADAMSON	002563/ LINDSEY ADAMSON	45048663 0
\$3,285.45	Q2027915	01-0000-0-4300.00-0000-8100-001-00-000-0000 WARRANT TOTAL		
577.06	DE170693	01-0000-0-4300.00-0000-8100-001-00-000-0000		
1,130.62	Q2027588	01-0000-0-4300.00-0000-8100-001-00-000-0000		
610.28	47669380	01-0000-0-4300.00-0000-8100-001-00-000-0000		
139.51	47669141	96 01-0000-0-4300.00-0000-8100-001-00-000-0000	PV-250096	
		LINCOLN AQUATICS	000589/ LINCOLN	45048662 (
676.64 \$1,353.28	PAYMENTS	40 1. 01-6300-0-4300.00-1110-1000-002-00-000-0000 WARRANT TOTAL	250040 PO-250040	
676.64	PAYMENT	09 1. 01-0000-0-4300.00-1110-1000-000-00-134-0000	250009 PO-250009	
		LAKESHORE CURRICULUM MATERIALS	000223/ LAKESHOF	45048661 (
154.58 \$154.58	27872	94 01-8150-0-4300.00-0000-8100-000-000-000-0000 WARRANT TOTAL	PV-250094	
		NS	001071/ KWIK SIGNS	45048660 (
768.75 \$15,190.00	402525	01-0000-0-5800.00-0000-3600-000-000-0000 WARRANT TOTAL		
705.00	403982	01-0000-0-5800.00-0000-3600-000-000-000-0000		
3,970.25	404002	01-0000-0-5800.00-0000-3600-000-000-000-0000		
1,344.00	401941	01-0000-0-5800.00-0000-3600-000-000-000-0000		
1,848.00	401940	01-0000-0-5800.00-0000-3600-000-000-00000		
AMOUNT	NUM ACCOUNT NUM DESCRIPTION	T) DEPOSIT TYPE ABA LAN FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	VENDOR/ADDR NAME (REMT REQ# REFERENCE	WARRANT V
09/04/24 PAGE 9		KERN COUNTY SUPERINTENDENT OF SCHOOLS COMMERCIAL WARRANT REGISTER FOR WARRANTS DATED 09/04/2024	L.00.06 040 LAKESIDE UNION SCHOOL 0002 PAYMENTS 01 GENERAL FUND	APY250 L DISTRICT: (BATCH: (FUND ; (

	45048670 800725/	45048669 002244/	45048667 000801/ 25003	250045 45048666 001647/ 250015	45048665 002496/	APY250 L.00.06 DISTRICT: 040 LAKESIDE BATCH: 0002 PAYMENTS FUND : 01 GENE WARRANT VENDOR/ADDR REQ#
PV-250104	PV-250101 Napa Auto & T	PV-250100 01 MOSSMAN'S CATERING	MCGRAW	РО-250045 МСGRAW НІІІ РО-250015	MARENEM	E UNION SCHOOL TS NERAL FUND NAME (REMIT) REFERENCE 1
$\begin{array}{llllllllllllllllllllllllllllllllllll$	01-0000-0-4300.00-0000-7200-000-000-0000 19591 WARRANT TOTAL Truck Parts/Orange	0 01-8150-0-5800.00-0000-8100-001-00-0000-0000 25409 WARRANT TOTAL CATERING	1. 01-1100-0-4100.00-1110-1000-001-00-000-0000 PAYMENTS WARRANT TOTAL	 1. 01-1100-0-4200.00-1110-1000-002-00-0000 PAYMENT WARRANT TOTAL 1. 01-0000-0-4200.00-1110-1000-000-00-114-0000 PAYMENT WARRANT TOTAL 	0-5800.00-0000-8100-002-00-00 0-5800.00-0000-8100-002-00-00 WARRANT TOTAL	
145.15 47.58 5.39 124.36 52.44 4.56 4.56 173.39	2,786.35 \$2,786.35	1,524.60 \$1,524.60	\$2,000.10 51,956.76 \$51,956.76	366.30 \$366.30 2,003.18 \$2.003.18	275.78 500.26 \$1,028.52	09/04/24 PAGE 10 AMOUNT

101 CT					
50 TAO AL	I240729904	01-8150-0-5800.00-0000-8100-002-00-000-0000			
240.00	I240819981	01-8150-0-5800.00-0000-8100-002-00-000-0000			
1,392.85	I240726902	01-8150-0-5800.00-0000-8100-001-00-000-0000			
360.00	I240726903	.01-8150-0-5800.00-0000-8100-001-000-0000			
442.85	1240730912	01-8150-0-5800.00-0000-8100-001-00-000-0000			
180.00	I240821987	01-8150-0-5800.00-0000-8100-001-00-000-0000			
180.00	I240821986	01-8150-0-5800.00-0000-8100-001-00-000-0000			
435.00	I240819980	01-8150-0-5800.00-0000-8100-001-00-000-0000	PV-250106		
-		AIR	PLC HEATING &	002160/	45048675
74.33 \$74.33	POSTAGE	01-0000-0-5900.00-0000-7200-000-00-122-0000 WARRANT TOTAL	PV-250108		
		- PURCHASE POWER	PITNEY BOWES -	000463/	45048674
735.20 \$735.20	1025894940	01-0000-0-5900.00-0000-7200-000-00-122-0000 WARRANT TOTAL	PV-250109		
			PITNEY BOWES	000164/	45048673
35,100.53 \$60,985.87	SUBURU POWER	01-0000-0-5500.00-0000-8100-002-00-0000-0000 WARRANT TOTAL			
25,788.69	LAKESIDE POWER	01-0000-0-5500.00-0000-8100-001-00-0000-0000			
96.65	GAS CHARGES	01-0000-0-5500.00-0000-8100-001-00-0000-0000	PV-250110		
			հ գ թ		
30.95 \$118.60	379190738001	01-0000-0-4300.00-0000-7200-000-00-000-0000 WARRANT TOTAL	ני		45048570
87.65	379180048001	01-0000-0-4300.00-0000-7200-000-000-0000	PV-250132		
			OFFICE DEPOT	800964/	45048671
\$557.73		WARRANT TOTAL			
AMOUNT	NUM ACCOUNT NUM DESCRIPTION	FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE	ADDR NAME (REMIT) UEQ# REFERENCE LN	r vendor/addr Req#	WARRANT
09/04/24 PAGE 11		KERN COUNTY SUPERINTENDENT OF SCHOOLS COMMERCIAL WARRANT REGISTER FOR WARRANTS DATED 09/04/2024	LAKESIDE UNION SCHOOL DISTRICT 2 PAYMENTS GENERAL FUND	040 01	DISTRICT: BATCH: FUND
				T. NN NE	A DV 7 K N

01-8150-0-5800.00-0000-8100-002-00-0000-0000

I240717879

360.00

.

PV-250119 01-0000-0-5800.00-0000-3600-000-000-0000 12127	45048680 000118/ SC SITES SERVICES LLC	01-0000-0-5800.00-1110-1000-000-00-112-0000 INV5333979 WARRANT TOTAL	01-0000-0-5800.00-1110-1000-000-00-112-0000 INV5333881	01-0000-0-5800.00-1110-1000-000-00-111-0000 INV5333979	01-0000-0-5800.00-1110-1000-000-00-111-0000 INV5333881	PV-250112 01-0000-0-5800.00-1110-1000-000-000-0000 INV5323930	45048679 000848/ RENAISSANCE LEARNING	£V-250113 01-0000-0-5800.00-1110-1000-001-00-000-0000 14G0030478424 WARRANT TOTAL	45048678 002199/ READY REFRESH	PV-250111 01-8150-0-5500.00-0000-8100-000-000-0000 N4855063228 WARRANT TOTAL	45048677 000173/ PRICE DISPOSAL INC.		01-00-05800.00-0000-8100-002-00-0000-408980	0000-0-	0-0000-0-	01 - 0000 - 0 - 5800.00 - 0000 - 8100 - 002 - 00 - 0000 - 408899	PV-250107 01-0000-0-5800.00-0000-8100-002-00-0000 409084		01-8150-0-5800.00-0000-8100-002-00-0000 I240717858 WARRANT TOTAT.	01-8150-0-5800.00-0000-8100-002-00-0000 I240717863	WARRANT VENDOR/ADDR NAME (REMIT) REQ# REFERENCE LN FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4 DESCRIPTION	DISTRICT: 040 LAKESIDE UNION SCHOOL DISTRICT COMMERCIAL WARRANT REGISTER BATCH: 0002 PAYMENTS FUND : 01 GENERAL FUND
. 676.41		39,270.00 \$84,744.36	3,069.68	39,270.00	3,069.68	65.00		60.9E6\$ 60.9E6		1,267.56 \$1,267.56		167.50 \$2,324.10	507.50	167.50	167.50	517.50	796.60	Ş20,697.93	00.096	180.00	NUM AMOUNT	09/04/24 PAGE 12

1,650.18	SN 7001550702	01-0000-0-4300.00-1110-1000-001-00-000-0000		
8,119.31	OPEN INVOICES	.5 01-0000-0-4300.00-1110-1000-001-00-000-0000	PV-250115	
11,408.94	PAYMENT	29 1. 01-0000-0-4300.00-1110-1000-001-00-000-0000	250029 PO-250029	
2,365.59	PAYMENT	28 1. 01-0000-0-4300.00-1110-1000-000-00-113-0000	PO-	
3,489.99	PAYMENT	27 1. 01-0000-0-4300.00-0000-2700-001-00-000-0000	250027 PO-250027	
483.69	PAYMENT	24 1. 01-0000-0-4300.00-0000-2700-002-00-000-0000	PO-	
130.02	PAYMENT	23 1. 01-0000-0-4300.00-0000-2700-002-00-000-0000	250023 PO-250023	
117.17	PAYMENT	1. 01-0000-0-4300.00-0000-2700-002-00-000-0000	250022 PO-250022	
15,027.67	PAYMENT	21 1. 01-0000-0-4300.00-1110-1000-002-00-000-0000	250021 PO-250021	
12,707.12	PAYMENT	20 1. 01-3010-0-4300.00-1110-1000-002-00-000-0000	250020 PO-250020	
4,202.17	PAYMENT	1. 01-0000-0-4300.00-0000-2700-002-00-000-0000	250019 PO-250019	
716.70	PAYMENT	18 1. 01-0000-0-4300.00-1110-1000-000-00-131-0000	250018 PO-250018	
			002437/ STAPLES	45048684
1,700.00 \$1,700.00	00199	18 01-0000-0-5300.00-0000-7100-000-00-000-0000 WARRANT TOTAL	PV-250118	
		SCHOOL DISTRICTS' ASSN	000265/ SMALL	45048683
2,663.79 \$2,663.79	581434	17 01-0000-0-5800.00-0000-3600-000-00-000-0000 WARRANT TOTAL	PV-250117	
		IL COMPANY	2 002544/ SILVAS OIL	45048682
197.67 \$197.67	M7493011	28 01-1100-0-4200.00-1110-1000-001-00-000-0000 WARRANT TOTAL	PV-250128	
-		IC INC	000225/ SCHOLASTIC	45048681
241.75 \$1,369.40	103975	01-0000-0-5800.00-0000-3600-000-00-000-0000 WARRANT TOTAL		
210.50	103974	01-0000-0-5800.00-0000-3600-000-000-0000		
240.74	103973	01-0000-0-5800.00-0000-3600-000-000-0000		
AMOUNT	NUM ACCOUNT NUM DESCRIPTION	MIT) CE LN FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	C VENDOR/ADDR NAME (REMIT) REQ# REFERENCE	WARRANT
09/04/24 PAGE 13		KERN COUNTY SUPERINTENDENT OF SCHOOLS COMMERCIAL WARRANT REGISTER FOR WARRANTS DATED 09/04/2024	L.00.06 T: 040 LAKESIDE UNION SCHOOL I: 0002 PAYMENTS I: 01 GENERAL FUND	APY250 DISTRICT: BATCH: FUND :

	45048689 000 4 54/	45048688 002460/	1							45048687 001891/		45048686 002612/	250048	250007	45048685 002490/					WARRANT VENDOR/ADDR REQ#	APY250 L.00.06 DISTRICT: 040 LAKESIDE BATCH: 0002 PAYMENTS FUND : 01 GENE
PV-250122	PV-250124 VERIZON WIRELESS	VENABLE'S TREE							PV-250120	TOP DOG SWIMMING	PV-250121	T&S TREE SERVICES	PO-250048	PO-250007	STS EDUCATION					NAME (REMIT) REFERENCE LN	UNION SCHOOL 3 3 3327AL FUND
01-0000-0-5900.00-0000-7200-000-000-0000-0000 9969521131	01-8150-0-5800.00-0000-8100-002-00-0000-0000 3926 WARRANT TOTAL SS		-0000	0000-0-4300.00-0000-8100-001-00-000-	01-0000-0-4300.00-0000-8100-001-00-0000-0000 119337	0000-0-4300.00-0000-8100-001-00-000-	01-0000-0-4300.00-0000-8100-001-00-0000-0000 119152	01-0000-0-4300.00-0000-8100-001-00-0000 0000 119240	01-0000-0-4300.00-0000-8100-001-00-0000-0000 119545	NG POOL	01-8150-0-5800.00-0000-8100-001-00-000-0000 1047 WARRANT TOTAL	CES LLC	1. 01-0000-0-4300.00-1110-1000-000-000-000-0000 PAYMENT WARRANT TOTAL	1. 01-0000-0-4300.00-1110-1000-000-00-131-0000 PAYMENT		01-6300-0-4300.00-1110-1000-002-00-000-0000 SN 7001897950 WARRANT TOTAL	01-6300-0-4300.00-1110-1000-002-00-000-0000 OPEN INVOICES	01-0000-0-4300.00-1110-1000-002-00-000-0000 SN 7001550702	01-0000-0-4300.00-1110-1000-002-00-000-0000 6003154210	INTERPOSIT TYPE ABA NUM ACCOUNT NUM INTERPOSIT TYPE ABA NUM ACCOUNT NUM ACCOUNT NUM INTERPOSIT TON INTERPOSIT TON INTERPOSIT ACCOUNT NUM	KERN COUNTY SUPERINTENDENT OF SCHOOLS COMMERCIAL WARRANT REGISTER FOR WARRANTS DATED 09/04/2024
359.47	11,920.00 \$11,920.00	ŞZ,138.77	226.U8 305.31	567.34	54.11	139.53	139.53	167.44	539.43		32,230.00 \$32.230.00	-	\$76,998.08	74,392.50		2,384.34	8,119.32	1,650.19	1,442.70		09/04/24 PAGE 14

*						90124122		45048692			45048691		45048690					90124121		WARRANT	DISTRICT: BATCH: FUND :	APY250
*** <i>FUND</i> T	250033	250013	250012	250011	250010	001655/		002356/			002480/	250026	002604/					002193/		VENDOR/ADDR REQ#	040 LAKES 0002 PAYM 01	L.00.06
TOTALS ***	PO-250033	PO-250013	PO-250012	PO-250011	PO-250010	ZANER-BLOSER	PV-250126	WEX BANK		PV-250125	WELLS FARGO V	PO-250026	VISTA HIGHER				PV-250123	VERNON C. SO		NAME (REMIT) REFERENCE	IDE UNION SCHOOL ENTS GENERAL FUND	
TOTAL NUMBER OF CHECKS: 65 TOTAL TOTAL ACH GENERATED: 0 TOTAL TOTAL EFT GENERATED: 8 TOTAL TOTAL PAYMENTS: 73 TOTAL	1. 01-1100-0-4200.00-1110-1000-000-00-000-0000 WARRANT TOTAL	1. 01-6300-0-4200.00-1110-1000-000-00-000-0000	1. 01-0000-0-4200.00-1110-1000-000-00-112-0000	1. 01-0000-0-4200.00-1110-1000-000-00-112-0000	1. 01-0000-0-4200.00-1110-1000-000-00-112-0000	99 EFT	01-0000-0-4300.00-0000-3600-000-000-0000 WARRANT TOTAL		01-0000-0-5600.00-0000-2700-001-00-000-0000 WARRANT TOTAL	01-0000-0-5600.00-0000-2700-001-00-000-0000	VENDOR FINANCIAL	1. 01-0000-0-4200.00-1110-1000-000-00-114-0000 WARRANT TOTAL	LEARNING	01-0000-0-5800.00-0000-3600-000-000-000-0000 WARRANT TOTAL	01-0000-0-5800.00-0000-3600-000-00-000-0000	01-0000-0-5800.00-0000-3600-000-00-000-0000	01-0000-0-5800.00-0000-3600-000-00-000-0000	SORENSON MD 99 EFT	WARRANT TOTAL	LN FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	DISTRICT FOR WARRANTS DATED 09/04/2024	KERN COUNTY SUPERINTENDENT OF SCHOOLS
AL AMOUNT OF CHECKS: AL AMOUNT OF ACH: AL AMOUNT OF EFT: AL AMOUNT:	PAYMENT	PAYMENT	PAYMENT	PAYMENT	PAYMENT		FUEL		5030724021	5030977644		PAYMENT		00553463	00553225	00554056	00553543			NUM ACCOUNT NUM DESCRIPTION		
\$725,570.40* \$63,811.15* \$789,381.55*	048 390	,215.	6,424.83	8,264.62	2,437.47	-	1,500.00 \$1,500.00		1,493.83 \$3.361.14	1,867.31		58,411.92 \$58,411.92		\$625.00	220.00	75.00	110.00		\$359.47	AMOUNT		09/04/24 PAGE 15

~

*** FUND		45048693 002610/	WARRANT VENDOR/ADDR	DISTRICT: 040 LAKES BATCH: 0002 PAYM FUND : 13	APY250 L.00.06
TOTALS ***	PV-250099	MARIANNE DUNCAN	NAME (REMIT) REFERENCE LN	DISTRICT: 040 LAKESIDE UNION SCHOOL DISTRICT BATCH: 0002 PAYMENTS FUND : 13 CAFETERIA	
TOTAL NUMBER OF CHECKS: TOTAL ACH GENERATED: TOTAL EFT GENERATED: TOTAL PAYMENTS: 1 TOTAL PAYMENTS: 1 TOTAL AMOUNT OF CHECKS: 1 TOTAL AMOUNT OF EFT: 1 TOTAL AMOUNT:	13-5310-0-4300.00-0000-3700-002-00-000-0000 MEALS REIMBURSEMENT		DEPOSIT TYPE FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4 DESCRIPTION		KERN COUNTY SUPERINTENDENT OF SCHOOLS
				09/04/24	
\$40.00 \$40.00 \$.000* \$40.00*	40.00		ZMOJINT	<i>г</i> нов 16	

.

*** FUND		90124123 002050/				0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		WARRANT VENDOR/ADDR REQ#	APY250 L.00.06 DISTRICT: 040 LAKESIDE ; BATCH: 0002 PAYMENTS FUND : 21 BUIL
TOTALS ***		INC. SAN JOAQUIN PV-250116 2	ONCRETE 250102	ks statebank PV-250093	< 2		PO-2500 PV-2500 PV-2500	NAME (RE REFEREN	UNION SCHOOL DING FUND -
TOTAL NUMBER OF CHECT TOTAL ACH GENERATED: TOTAL EFT GENERATED: TOTAL PAYMENTS:	21-0000-0-5800.00-0 21-0000-0-5800.00-0 21-0000-0-5800.00-0 WARR	ΪΗ	CUTTING & DEMOLITI 21-0000-0-5800.00-0000-8100-001-00- WARRANT TOTAL	21-0000-0-5600.00-0000-8500-002- WARRANT TOTAL	: INC 21-0000-0-5800.00-0000- WARRANT	•	21-0000-0-5800. 21-0000-0-5800.	JEP J FD-RESC-Y-OBJT.SO-G	KERN
ი ლი თ ი ლი თ	21-0000-0-5800.00-0000-8100-001-00-000-0000 21-0000-0-5800.00-0000-8100-002-00-000-0000 21-0000-0-5800.00-0000-8100-002-00-0000-0000 WARRANT TOTAL	TTERIORS 99 EFT 0000-0-5800.00-0000-8100-001-00-000-0000	000-8100-001-00-000-0000 ANT TOTAL	000-8500-002-00-000-0000 ANT TOTAL	000-8100-002-00-000-0000 ANT TOTAL	000-8100-001-00-000-0000 ANT TOTAL	00-0000-8100-001-00-000-0000 00-0000-8100-001-00-000-0000 WARRANT TOTAL	DEPOSIT TYPE FD-RESC-Y-OBJT.SO-GOAL-FUNC-STE-T2-TY3-TYP4	COUNTY SUPERINTENDENT OF SCHOOLS COMMERCIAL WARRANT REGISTER FOR WARRANTS DATED 09/04/2024
TOTAL AMOUNT OF CHECKS: TOTAL AMOUNT OF ACH: TOTAL AMOUNT OF EFT: TOTAL AMOUNT:	0 32720 0 32714 0 32713	0 32694	0 SM7176836	0 62016-8-2024L	0 4205	0 PAYMENT	0 PAYMENT 0 28804-A	BA NUM ACCOUNT NUM 14 DESCRIPTION	4 4
\$85,472.15* \$65,678.00* \$151,150.15*	3,600.00 43,605.00 4,390.00 \$65,678.00	14,083.00	19,000.00 \$19,000.00	313.26 \$313.26	14,870.73 \$14,870.73	8,684.02 \$8,684.02	2,802.88 39,801.26 \$42,604.14	AMOUNT	09/04/24 PAGE 17

*** DISTRICT TOTALS ***	*	FUN	₽V-2	45048700 002514/ SCHOOL FACILITY CONSULTANTS					PV-250105	45048699 002487/ ORDIZ-MELBY	WARRANT VENDOR/ADDR NAME (REMIT) REQ# REFERENCE LN	25	DISTRICT: 040 LAKESIDE UNION SCHOOL DISTRICT BATCH: 0002 PAYMENTE	APY250 L.00.06
TOTAL NUMBER OF CHECKS:73TOTAL AMOUNT (TOTAL ACH GENERATED:0TOTAL AMOUNT (TOTAL EFT GENERATED:9TOTAL AMOUNT (TOTAL PAYMENTS:82TOTAL AMOUNT:	TOTALNUMBEROFCHECKS:73TOTALAMOUNT (TOTALGENERATED:0TOTALAMOUNT (TOTALEFTGENERATED:9TOTALAMOUNT (TOTALEFTGENERATED:9TOTALAMOUNT (TOTALPAYMENTS:82TOTALAMOUNT:	TOTALNUMBEROFCHECKS:2TOTALAMOUNT (TOTALACHGENERATED:0TOTALAMOUNT (TOTALEFTGENERATED:0TOTALAMOUNT (TOTALEFTGENERATED:2TOTALAMOUNT (25-0000-0-5800.00-0000-8500-000-000-0000 0021855 WARRANT TOTAL	CONSULTANTS	25-0000-0-5800.00-0000-8500-001-00-000-0000 7920 WARRANT TOTAL	25-0000-0-5800.00-0000-8500-001-00-000-0000 7851	25-0000-0-5800.00-0000-8500-001-00-000-0000 8409	25-0000-0-5800.00-0000-8500-001-00-000-0000 8408	25-0000-0-5800.00-0000-8500-001-00-0000-0000 8407		ABA NUM T2-TY3-TYP4 DESCR	FUND		KERN COUNTY SUPERINTENDENT OF SCHOOLS
OF CHECKS: \$897,682.55* OF ACH: \$.00* OF ACH: \$129,489.15* OF EFT: \$1,027,171.70*	OF CHECKS: OF ACH: OF ACH: S.00* OF EFT: \$129,489.15* \$1,027,171.70*	OF CHECKS: OF ACH: OF ACH: S.00* OF EFT: \$86,600.00* \$	3,062.50 \$3,062.50		8,202.50 \$83,537.50	16,285.00	44,075.00	5,247.50	9,727.50		ACCOUNT NUM IPTION AMOUNT			09/04/24 DACE 18

OFFICE OF JOHN G. MENDIBURU KERN COUNTY SUPERINTENDENT OF SCHOOLS

Advocates for Children

INSTRUCTIONAL MEDIA SERVICES AGREEMENT 2024 - 2025

This agreement is entered into by and between the governing board of the LAKESIDE UNION SCHOOL DISTRICT, hereinafter referred to as the DISTRICT, and Mary C. Barlow, KERN COUNTY SUPERINTENDENT OF SCHOOLS hereinafter referred to as the COUNTY SUPERINTENDENT.

RECITALS

Legal provisions for this agreement reside in Section 1830 of the California State Education Code, which provides that the governing board of any school district may enter into an agreement with the **COUNTY SUPERINTENDENT** for audiovisual education services.

TERMS

It is mutually agreed as follows:

- I. The **COUNTY SUPERINTENDENT** shall, to the extent possible and feasible, render the following services:
 - A. Maintain a collection of instructional media resources, correlated to the State Standards, contents of which shall be available to the **DISTRICT** through on-line services.
 - B. Furnish catalogs and updates that list all current items in the instructional media collection (key word searchable at <u>www.californiastreaming.org</u> / <u>www.calsnap.org</u>).
 - C. Provide Instructional Television (ITV) programming for use as broadcast or for use on closed circuit systems. Programming provided by the **COUNTY SUPERINTENDENT** may be protected under copyright laws. Programming broadcast may be recorded for classroom use. Copies may be held at the school for the current contract year. Unless permitted by the **COUNTY SUPERINTENDENT** in writing, the **DISTRICT** shall not distribute, sell or adapt any programming provided by the **COUNTY SUPERINTENDENT**. Programming is intended for classroom use only. The **DISTRICT** agrees to indemnify, defend and hold the **COUNTY SUPERINTENDENT** harmless from any claim or expense arising from a violation of this paragraph.
 - D. Provide staff development, as requested by the **DISTRICT**, for the effective use of Standards based instructional media.
 - E. Provide "media on demand" via California Streaming (audio and still files as well as chapterized digital videos are included.)
 - F. Provide supplemental digital library resources via CalSNAP.
- II. The total cost to the district for services described in "I" above will be computed as follows:

\$2.45 x 1,467.99 (FY 2024-2025 P-2) = \$3,596.58

SUPERINTENDENT is authorized to transfer the amount for services described above from FY 2024 - 2025 Budget.

District Account Code: _____

LAKESIDE UNION SCHOOL DISTRICT

By_

Signatory Name: Ty Bryson Title: Superintendent Address: 14535 Old River Road Bakersfield, CA 93311

Date: _____

JOHN G. MENDIBURU, Ed. D. KERN COUNTY SUPERINTENDENT OF SCHOOLS

By______Signatory Name: Michael Gumapac Title: District/LEA Fiscal Analyst, Fiscal Support Services Address: 1300 17th Street, Bakersfield, CA 93301 Acct Code: 01-470-0000-0-8677.00-0000-0000-0000-000

Date: 8/7/24

OFFICE OF JOHN G. MENDIBURU, ED.D. KERN COUNTY SUPERINTENDENT OF SCHOOLS

Advocates for Children

FOOD SERVICES AGREEMENT

This Food Services Agreement ("Agreement") is between THE KERN COUNTY SUPERINTENDENT OF SCHOOLS, a California public education agency ("Superintendent"), and the party/School Food Authority whose legal name and status are described in the signature block below ("SFA").

RECITALS

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

A. The SFA and Superintendent each have students attending classes located on SFA school sites who are qualified to receive breakfasts and/or lunches, and the SFA and Superintendent are each obligated to provide certain meals to their respective eligible students.

B. The SFA and Superintendent have agreed to work together to provide lunches under the National School Lunch Program and breakfasts under the School Breakfast Program to all eligible students of Superintendent and the SFA attending classes at SFA school sites.

C. As the provider, the SFA will be eligible to receive funding related to the National School Lunch and/or School Breakfast Programs.

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 July 1, 2024 and shall end on June 30, 2029. The Agreement shall continue in force after the termination date by automatically rolling over for successive terms of five years; provided, however, that either party may terminate the Agreement at any time upon 30 days' written notice.

3. <u>Price</u>. The SFA is authorized to claim reimbursements for meals provided to students of Superintendent as the SFA's only compensation under this Agreement, and the SFA shall provide all labor, equipment, materials, and supplies required to properly furnish the services called for in the scope of services, without charge to Superintendent.

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

SCHOOL FOOD AUTHORITY

By:

Lakeside Union School District Signatory Name: Address:14535 Old River Rd, Bakersfield, CA 933011

Date: _____

JOHN G. MENDIBURU, Ed. D. KERN COUNTY SUPERINTENDENT OF SCHOOLS

By:

Signatory Name: Maria Arias Title: Chief Financial Operating Officer, Fiscal Support Services Address: 1300 17th Street, Bakersfield, CA 93301 Account Code: N/A Date:

ADDITIONAL PROVISIONS OF THIS AGREEMENT

5. <u>Indemnification</u>. Each party agrees to defend, hold harmless, and indemnify the other party (and the other party'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) the indemnifying party's breach of the terms of this Agreement, (B) the act or omission of the indemnifying party, its employees, officers, agents, and assigns in connection with performance of this Agreement, and (C) the presence of the indemnifying party, its officers, employees, agents, assigns, or invitees on the other party's premises.

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 other party, the indemnifying party shall defend the action or proceeding at the other party's expense through counsel reasonably satisfactory to the other party. 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.

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 determined by an arbitrator or court of competent jurisdiction to be caused solely by the active negligence or willful misconduct of the other party, its officers, employees, trustees, or agents.

6. Insurance Requirements. 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 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 of liability 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 party's policy(ies) 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 a party's coverage, that 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 liability or obligations under the indemnification provisions of this Agreement.

The parties acknowledge that both are permissibly selfinsured 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 Superintendent. Contractor shall be free to contract for similar services to be performed while under contract with Superintendent; provided that 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 Superintendent provides for its employees.

Any employees or assistants retained by Contractor shall be the responsibility of Contractor and not of Superintendent. Contractor shall determine the hours during which the services shall be performed and the sequence of tasks, subject to the reasonable business needs of Superintendent.

8. <u>Termination</u>. One party may terminate this Agreement prior to its expiration as follows:

A. If a petition in bankruptcy is filed by or against the other party, or if the other party is adjudged insolvent by any court, or if a trustee or receiver or liquidator of any property of the other party is appointed in any suit or proceeding, or if the other party makes an assignment for the benefit of creditors or takes the benefit of any bankruptcy or insolvency act, or liquidates its business for any cause whatsoever, or if anything similar happens to a party in any jurisdiction. Termination in such a case is effective as of the date of the filing of the petition, adjudication, appointment, assignment, or declaration, or commencement of liquidation.

B. If the other party fails to comply with the insurance or indemnification requirements of this Agreement.

C. 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 on the part of Contractor includes, but is not limited to, a failure to comply with any confidentiality provisions in this Agreement, as well as the unlawful harassment of any person on Superintendent's premises or otherwise in connection with this Agreement.

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. <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 by registered or certified mail 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. Contractor represents that it is aware of no financial or economic interest of any officer or employee of Superintendent relating to this Agreement. It is further understood that if such a financial interest does exist at the inception of this Agreement, Superintendent may immediately terminate this Agreement by giving written notice to Contractor. Contractor shall comply with the terms of Government Code Section 87100 and following during the term of this Agreement.

K. <u>Compliance with Law</u>. In the course of performing this Agreement, Contractor shall observe and comply with all applicable federal, state, and local laws, regulations and now in effect or subsequently enacted.

L. <u>Nondiscrimination</u>. Neither party, nor any officer, agent, employee, or subcontractor of Contractor 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.

M. <u>Special Rules and/or Restrictions</u>. The parties understand that funding for the referenced programs may involve special restrictions on use and/or other requirements imposed by a funding or regulatory agency. The parties agree that any such requirements applicable to them will be fulfilled to the satisfaction of the requiring agency, including but not limited to applicable regulations relating to the overt identification of needy pupils, nutritional content of meals, and nondiscrimination. All records maintained by both parties will be open to inspection by proper federal, state, and local authorities in accordance with applicable statutes and regulations.

N. <u>Non-appropriation of Funds</u>. Superintendent reserves the right to terminate this Agreement in the event insufficient funds are appropriated or budgeted for this Agreement in any fiscal year. Upon such termination, Superintendent will be released from any further financial obligation to Contractor, except for services performed prior to the date of termination or any liability due to any default existing at the time this clause is exercised. Contractor will be given 30 days' written notice in the event that such an action is required by Superintendent. O. <u>Ownership of Documents</u>. All reports, documents, and other items generated in the course of providing services to Superintendent shall be the property of Superintendent, and shall be provided to Superintendent upon full completion of services, termination of this Agreement, or as otherwise specified in the Agreement.

P. <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.

Q. <u>Licenses and Permits</u>. Contractor represents that Contractor and Contractor's employees who will render services under this Agreement are fully qualified and competent to provide the services called for under the Agreement. Contractor shall secure and maintain in force any permits or licenses required to perform the services called for under this Agreement, at Contractor's expense unless specified otherwise in the Agreement.

R. <u>Pupil Safety Requirements</u>. Superintendent has determined that Contractor's activities will involve limited or no contact with Superintendent's pupils. However, in order to help assure the safety of pupils, Contractor's employees shall check in at the site office upon arrival and departure to notify Superintendent's personnel of their presence. Contractor's employees shall not travel to areas of the campus where pupils are present other than the site office without the consent of Superintendent or Superintendent's designee.

ATTACHMENT A SCOPE OF SERVICES FOOD SERVICES AGREEMENT

Pursuant to the terms of this Agreement, the SFA will:

1. Provide meals that comply with the nutrition standards established by the United States Department of Agriculture ("USDA") for the National School Lunch and/or School Breakfast Programs to Superintendent as the "sponsor" and will claim reimbursement from the California Department of Education for all meals served to children enrolled in Superintendent's Special Eduction Day Classes held on the campuses of the SFA. Reimbursement will be claimed only for complete meals taken by eligible children according to the the SFA's chosen menu planning option. Reimbursement will be claimed according to each child's eligibility category. No fee shall be charged to Superintendent.

2. Provide the necessary utensils, straws, and napkins and all equipment necessary to prepare and serve the meals.

3. Provide the necessary administration and utility support of operation of the meal programs.

4. Prepare the meals at each school site cafeteria, with the preparation sites maintaining the appropriate state and local health certifications for the facility.

5. Provide staff at the campuses with all required training on point of service meal counts and completion of all documents required by the National School Lunch and/or School Breakfast Programs, and subsequently perform point of service meal counts and completion of all documentation required by the Programs.

6. Be responsible for maintaining the proper temperature of the meal components until the meals are consumed.

7. Provide all equipment necessary to transport the meals.

8. Perform all food modifications medically required by the USDA, the Americans with Disabilities Act, and the Individuals with Disabilities Education Act as long as a doctor's note is supplied.

9. No later than one week prior to the end of each month, provide Superintendent with a monthly menu covering the meals to be served during the following month.

10. When requested by Superintendent, provide sack meals that meet the National School Lunch and/or School Breakfast Programs requirements for field trips. Sack meals for field trips will be requested at least 10 working days in advance. The cost per sack meal will remain the same as for the regular meal served in the cafeteria. Superintendent's Special Education Day Classes will be responsible for maintaining the appropriate temperature of lunches until served. Superintendent's Special Education Day Class students will be served and consume meals at each school site cafeteria or classroom. Superintendent will provide supervision of consumption of meals away from school site cafeterias in the SFA

11. Handle all applications and eligibility determinations and requirements.

- 12. Perform the verification process and notify Superintendent of its findings.
- 13. Assume responsibility for any over claims identified during a review or audit and reimburse the state accordingly.
- 14. Perform the required daily and monthly edit checks.

The following information also specifically applies to this Agreement:

1. The number of meals prepared by the SFA will be equal to the number of students enrolled and in attendance at

the SFA. The teachers of the Special Day Classes operated by Superintendent on the campuses of the SFA will notify the SFA of the number of meals needed no later than 9 a.m. each day. The SFA will not be obligated to provide meals on days when the campuses of the SFA are not in session.

2. The SFA is ultimately responsible for meal counting and claiming accountability. All business and information relating to the execution of this Agreement and the services described in it, including kitchen visitation, will be directed to the SFA. The SFA will include all of Superintendent's participating sites in its application/agreement with the California Department of Education.

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. 09102024

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 \$17,572,007.81 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 \$17,304,207.89.

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, proposed by Trustee ______ and seconded by Trustee ______, was duly passed and adopted by the Governing Board of the Lakeside Union School District of Kern County, California, at an official and public meeting thereof held on September 10, 2024, by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

DATED: September 10, 2024

GOVERNING BOARD OF THE LAKESIDE UNION SCHOOL DISTRICT

By: Ty Bryson

Title: Superintendent

Unaudited Actuals FINANCIAL REPORTS 2023-24 Unaudited Actuals Summary of Unaudited Actual Data Submission

15 63552 0000000 Form CA E8AD8AZYGR(2023-24)

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	58.12%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	***************************************
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$340,117.69
	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 2025-26 apportlonment may be reduced by the lesser of the following two percentages:	***************************************
	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	\$17,304,207.89
	Appropriations Subject to Limit	\$17,304,207,89
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	
	Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5,59%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

To the County Superintendent of Schools:	
To the obdinky Supermendent of Schools:	
2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This re approved and filed by the governing board of the school dist	eport was prepared in accordance with Education Code Section 41010 and is hereby rict pursuant to Education Code Section 42100.
Signed:	Date of Meeting: Sep 15, 2024
Clerk / Secretary of the Governing	Board
(Original signature required)	
To the Superintendent of Public Instruction:	
2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This re to Education Code Section 42100.	pport has been verified for accuracy by the County Superintendent of Schools pursuant
Signed:	Date:
County Superintendent/Designer	e
(Original signature required)	
For additional information on the unaudited actual reports, plea	ase contact:
For County Office of Education:	For School District:
Griselda Acev es	Ty Bryson
Name	Name
District Fiscal Analyst	Superintendent
Fitle	Title
	(661) 836-6658
661) 636-4185	
	Telephone
(661) 636-4185 Telephone gracev es@kern.org	

7

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:	
Form	Description	2023-24 Unaudited Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		ана али али али али али али али али али ал
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
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 Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease- Purchase Fund		
35	County School Facilities Fund	G ·	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		

51	Bond Interest and	G	G ,
	Redemption Fund Debt Service	SECTED MELEVERSPECTRUMPERSPECTRUMPERSPECTRUM PROCESSION AND A CONTRACT AND A CONTRACT AND A CONTRACT AND A CONT	с ,
52	Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeterla Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		nan waanna mee daa aa
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Priv ate-Purpose Trust Fund		
76	Warrant/Pass- Through Fund		ман жана жана улаан кана кана кана кана кана кана кана
95	Student Body Fund		
А	Average Dally Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		######################################
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

.

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

Unaudited Actuals Unaudited Actuals 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

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 byfund and resource.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
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.	<u>Passed</u>
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-FUNCTION xOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	Passed
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	Passed
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	Passed
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	Passed
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>

15-63552-0000000

SACS Web System - SACS V10.1 15-63552-0000000 - Lakeside Union Elementary - Unaudited Actuals - Unaudited Actuals 2023-24 8/23/2024 9:05:18 AM 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 8600-8699). CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 Passed (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects Exception 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. ACCOUNT RESOURCE OBJECT VALUE FD - RS - PY - GO - FN - OB 01-7422-0-0000-0000-8980 7422 8980 \$34,919.80 Explanation: Resource needed a contribution 01-7426-0-0000-0000-8980 7426 8980 \$41,242.30 Explanation: Resource needed a contribution CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) Passed account code combinations should be valid. CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource <u>Passed</u> code. PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals Passed submission) must equal current year beginning fund balance (Object 9791). PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals Passed submission) must equal current year beginning balance (Object 9791), by fund and resource. SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, Passed and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **GENERAL LEDGER CHECKS** AR-AP-POSITIVE - (Fatal) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Passed Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and Passed 9797) must be positive individually by resource, by fund. CEFB=FD-EQUITY - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and Passed 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]). CONSOLIDATED-ADM-BAL - (Fatal) - Net expenditures and assets minus liabilities must equal zero for Passed Resource 3155, ESEA (ESSA): Consolidated Administrative Funds. 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 Passed fund.

		nentary - Unaudited Actu	als - Unaudited Actuals 2023-24	
DUE-FROM 9610).	=DUE-TO - (Fatal) - Due from	Other Funds (Object 9	310) must equal Due to Other Funds (Object	Passec
EFB-POSIT	IVE - (Warning) - All ending fund	d balances (Object 979Z) should be positive by resource, by fund.	Passed
EPA-CONT Account (Re	RIB - (Fatal) - There should t source 1400).	pe no contributions (ob	jects 8980-8999) to the Education Protection	Passed
Economic U	SSIGN-REU - (Fatal) - Amount ncertainties (REU) (Object 978)) by fund and resource (for all f	should not create a ne	signments (Object 9780) and/or Reserve for egative amount in Unassigned/Unappropriated rough 95).	Passed
EXP-POSITI and fund.	VE - (Warning) - Expenditure a	mounts (objects 1000-7	999) should be positive by function, resource,	Passed
INTERFD-DI	R-COST - (Fatal) - Transfers of	Direct Costs - Interfund	(Object 5750) must net to zero for all funds.	Passed
INTERFD-IN (objects 761	-OUT - (Fatal) - Interfund Tra 0-7629).	nsfers In (objects 891)	0-8929) must equal Interfund Transfers Out	<u>Passed</u>
INTERFD-IN	DIRECT - (Fatal) - Transfers of	Indirect Costs - Interfund	l (Object 7350) must net to zero for all funds.	Passed
INTERFD-INI function.	DIRECT-FN - (Fatal) - Transfe	ers of Indirect Costs -	Interfund (Object 7350) must net to zero by	Passed
INTRAFD-DI	R-COST - (Fatal) - Transfers of	Direct Costs (Object 571	0) must net to zero by fund.	Passed
INTRAFD-INI	DIRECT - (Fatal) - Transfers of I	ndirect Costs (Object 73	10) must net to zero by fund.	Passed
INTRAFD-INI	DIRECT-FN - (Fatal) - Transfers	of Indirect Costs (Objec	et 7310) must net to zero by function.	Passed
LCFF-TRANS	SFER - (Fatal) - LCFF Transfers	(objects 8091 and 8099) must net to zero, individually.	Passed
LOTTERY-CC 1100 and 630	DNTRIB - (Fatal) - There shoul 0) or from the Lottery: Instructio	d be no contributions (nal Materials (Resource	objects 8980-8999) to the lottery (resources 6300).	<u>Passed</u>
NET-INV-CAF Assets) in fur within the san	ids 61-95, then an amount sho	tal asset amounts are build be recorded for Ob	imported/keyed, objects 9400-9489, (Capital ject 9796 (Net Investment in Capital Assets)	Passed
OBJ-POSITIV	E - (Warning) - The following ob	ojects have a negative ba	alance by resource, by fund:	Exception
FUND	RESOURCE	OBJECT	VALUE	
01	6537	8590	(\$62,624.00)	
Explanation: R	tesource needed a contribution		(+,:))	
)1	7422	8590	(\$34,919.80)	
Explanation: R	esource needed a contribution		((
)1	7426	8590	(\$41,242.30)	
Explanation: R	esource needed a contribution			
	REV=EXD _ (Marning) Doos t	hrough revenues from	all sources (objects 8287, 8587, and 8697)	_
			all sources (objects 8287, 8587, and 8697) (objects 7211 through 7213 plus 7299 for	<u>Passed</u>

.

 PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697)
 Passed

 should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for
 Resource 3327), by fund and resource.

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-**Exception** 8979) are negative, by fund: FUND RESOURCE VALUE 01 6537 (\$62,624.00) Explanation: Resource needed a contribution 01 7422 (\$34,919.80)Explanation: Resource needed a contribution 01 7426 (\$41,242.30) Explanation: Resource needed a contribution RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be Passed zero, by resource, in funds 61 through 95. SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported Passed in the general fund for the Administrative Unit of a Special Education Local Plan Area. UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or Passed negative, by resource, in all funds except the general fund and funds 61 through 95. UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero Passed or negative, by resource, in funds 61 through 95. SUPPLEMENTAL CHECKS ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for Passed governmental and business-type activities must be zero or negative. ASSET-IMPORT - (Fatal) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Passed Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. ASSET-PY-BAL - (Fatal) - If capital asset ending balances were included in the prior year unaudited actuals, the Passed Schedule of Capital Assets (Form ASSET) must be provided. CURRENT-CALC-EXP - (Informational) - The Percent of Current Cost of Education Expended for Classroom Passed 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. DEBT-ACTIVITY - (Informational) - If long-term debt exists, there should be activity entered in the Schedule of Passed Long-Term Liabilities (Form DEBT) for each type of debt. DEBT-IMPORT - (Fatal) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data Passed (Form DEBT) must be provided. 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 Passed data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. ESMOE-ADA - (Fatal) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. Passed ESMOE-IMPORT - (Fatal) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Passed

Act Maintenance of Effort form, Form ESMOE, must be provided.

SACS Web System - SACS V10.1 15-63552-0000000 - Lakeside Union Elementary - Unaudited Actuals - Unaudited Actuals 2023-24 8/23/2024 9:05:18 AM	
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%.	Passed
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) should not exceed the LEA's approved indirect cost rate.	Passed
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>
PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<u>Passed</u>
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).	<u>Passed</u>
EXPORT VALIDATION CHECKS	
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.	<u>Passed</u>
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.	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	Passed

SACS Web System - SACS V10.1 15-63552-0000000 - Lakeside Union Elementary - Unaudited Actuals - Unaudited Actuals 2023-24 8/23/2024 9:05:18 AM	
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 01I) 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.	Passed
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

SACS Web System - SACS V10.1 8/23/2024 9:02:57 AM

Unaudited Actuals Budget 2024-25 **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** - <u>Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)</u>

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
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.	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) - AII FUNCTION and OBJECT account code combinations must be valid.	Passed
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	Passed
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	Passed
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

15-63552-0000000

SACS Web System - SACS V10.1 15-63552-0000000 - Lakeside Union Elementary - Unaudited Actuals - Budget 2024-25 8/23/2024 9:02:57 AM CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 Passed (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for Passed 9791, 9793, and 9795) account code combinations should be valid. CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) Passed account code combinations should be valid. CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource Passed code. SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, Passed and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. GENERAL LEDGER CHECKS CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and Passed 9797) must be positive individually by resource, by fund. 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 Passed fund. 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 Passed Account (Resource 1400). EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Passed 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). EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, Passed and fund. INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed** INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out Passed (objects 7610-7629). INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. Passed INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by Passed function. INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. Passed

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

Passed

SACS Web System - SACS V10.1 15-63552-0000000 - Lakeside Union Elementary - Unaudited Actuals - Budget 2024-25 8/23/2024 9:02:57 AM	
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).	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.	<u>Passed</u>
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-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 01I) must be opened and saved.	Passed
VERSION-CHECK - (Warning) - All versions are current.	Passed

Unaudited Actuais General Fund Unrostricted and Restricted Expenditures by Object

15 63552 0000000 Form 01 E8AD8AZYGR(2023-24)

				2023-24 Unaudited Act	uals		2024-25 Budget		1
					Total Fund		Lot-to budget	Total Res. 1	
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	col, A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES					1	<u> </u>	1	(٢)	UAF
1) LCFF Sources		8010-8099	19,659,413.6	4 0.0	0 19,559,413.64	20, 172, 272.00	0.00	20, 172, 272, 00	3.1%
2) Federal Revenue		8100-8299	0.0	0 715,940.9	****	0.00	781,668.00	781,668.00	9.2%
3) Other State Revenue		8300-8599	482,818.3	6 3,297,785.8	8 3,780,604.24	457,824.00	2,113,438.00	2,571,262.00	-32.0%
4) Other Local Revenue		8600-8799	215,355.9	7 1,555,458.5	9 1,770,814.56	96,891.00	t,244,332.00	1,341,223.00	-24,3%
5) TOTAL, REVENUES			20,257,587.9	5,569,185.40	3 25,826,773,43	20,726,987.00	4,139,438.00	24,866,425.00	-3.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,023,315.01	1, 166, 185.9	7,189,500.96	6,938,924.21	1,092,466.88	8,031,391.09	11.7%
2) Classified Salaries		2000-2999	2,139,111.21	622,977.24	2,762,088.45	2,225,308.37	510,001.89	2,735,310.26	-1.0%
3) Employ ee Benefits		3000-3999	4,218,645.50	1,466,568.48	5,685,213.98	4,392,915.83	835,144.28	5,228,060.11	-8.0%
4) Books and Supplies		4000-4999	532,755,41		871,948.27	495,246,11	635,661.26	1,130,907,37	29.7%
5) Services and Other Operating Expenditures		5000-5999	1,610,819.69		2,746,217.07	1,695,933.00	1,887,049.17	3,482,982,17	26.8%
6) Capital Outlay		6000-6999	0.00	405,207.64	405,207.64	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	3,652,068.88	3,652,068.88	0.00	4,257,774.00		
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(57,979,55)	57,979.55	0.00	0.00		4,257,774.00	16.6%
9) TOTAL, EXPENDITURES			14,466,667.27	8,845,577.98		15,648,327.52	0.00 9,218,097.48	0,00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								24,866,425.00	6.7%
The second s			6,790,920.70	(3,276,392,52)	2,514,528,18	5,078,659.48	(5,078,659.48)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers]					
a) Transfers in		3900-8929	0.00	. 0.00					
b) Transfers Out		600-7629	0.00	+	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses	,		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources	8	930-8979	0.00	0.00	0.00	0.00	0.00		
b) Uses		630-7699	0.00	0.00	0.00	0.00		0.00	0.0%
3) Contributions	8	980-8999	(3,794,243,47)	3,794,243,47	0.00	(5,078,659.48)	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING			(0,704,240,47	0.00	(0,070,009.48)	5,078,659.48	0.00	0.0%
SOURCES/USES			(3,794,243.47)	3,794,243.47	0.00	(5,078,659.48)	5,078,659,48	0.00	0.0%
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,996,677.23	517,850.95	2,514,528.18	0.00	0.00	0.00	-100.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,638,765.46	2,047,925.08	4,586,690.54	4,535,442,69	2,565,776.03	7,101,218,72	54.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0,0%
c) As of July 1 - Audited (F1a + F1b)		-	2,538,765.46	2,047,925.08	4,586,690.54	4,535,442.69	2,565,776.03	7,101,218.72	54.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		-	2,538,765.46	2,047,925.08	4,586,690.54	4,535,442.69	2,565,776,03	7,101,218,72	54.8%
2) Ending Balance, June 30 (E + F1e)		-	4,535,442.69	2,565,776.03	7,101,218.72	4,535,442.69	2,565,776.03	7,101,218,72	0.0%
Components of Ending Fund Balance									
a) Nonspendable Revolving Cash				小吃炒饭。			이 같은 것 같아.		
Stores		9711	1,000.00	0.00	1,000.00	0.00	0,00	0.00	-100.0%
Prepaid Items		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed		9740		2,565,776.03	2,565,778.03	0.00	2,565,776.03	2,565,776.03	0.0%
Stabilization Arrangements		9750				ľ			
Other Commitments		9750 9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments		9780	0.00	0.00	0.00				
e) Unassigned/Unappropriated			0.00	v.v/	0.00	0.00	0.00	0.00	0.0%
Reserve for Economic Uncertainties	£	9789	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	4 000 000 00	
Unassigned/Unappropriated Amount		9790	534,442,69	0.00	534,442.69	535,442.69	0.00	4,000,000.00	0.0%
ASSETS							0.00	000,442.09	0.2%
1) Cash		[1						
a) in County Treasury	9	9110	5,010,936.25	2,241,469.09	7,252,405.34				
1) Fair Value Adjustment to Cash in County Treasury	9	9111							l l
b) In Banks		120	0.00	0.00	0.00				
c) in Revolving Cash Account		130	0.00	0.00	0.00				
	9		1,000.00	0.00	1,000.00				
d) with Fiscal Agent/Trustee	^	135	I		0.00				
d) with Fiscal Agent/Trustee		135	0.00	······································					
e) Collections Awalting Deposit	9	140	0.00	0.00	0.00				
e) Collections Awalting Deposit 2) investments	9	140	0.00	0.00	0.00				
e) Collections Awalting Deposit 2) Investments 3) Accounts Receivable	9 9 9:	140 150 200	0.00 0.00 88,395.64	0.00 0.00 35,907.00	0.00 0.00 124,302.64				
e) Collections Awalting Deposit 2) Investments 3) Accounts Receivable 4) Due from Grantor Government	9 9 9: 9:	140 150 200 290	0.00 0.00 88,395.64 0.00	0.00 0.00 35,907.00 468,755.00	0.00 0.00 124,302.64 468,755.00				
e) Collections Awalting Deposit 2) Investments 3) Accounts Receivable	9 9 9: 9: 9:	140 150 200	0.00 0.00 88,395.64	0.00 0.00 35,907.00	0.00 0.00 124,302.64				

Califomia Dept of Education

SACS Financial Reporting Software - SACS V10.1

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

15 63552 0000000 Form 01 E8AD8AZYGR(2023-24)

				Expenditures by Object				E8AD8	AZYGR(202
				2023-24 Unaudited Actua	als		2024-25 Budget		T
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col, A + B (C)	Unrestricted (D)	Restricted	Total Fund col. D + E	% Diff Colum
7) Prepaid Expenditures		9330	0.0		0.0		(E)	(F)	C & F
8) Other Current Assets		9340	0.0		0.0	~~~;			
9) Lease Receivable		9380	0.0		0.0				
10) TOTAL, ASSETS			5,100,331.8		7,846,462.9	1			
H. DEFERRED OUTFLOWS OF RESOURCES					1010,102,3	-			
1) Deferred Outflows of Resources		9490	0.0	0.00	0.0				
2) TOTAL, DEFERRED OUTFLOWS			0.0		0,00	***			
I. LIABILITIES					0,0	<u></u>			
1) Accounts Payable		9500	551,489,20	0 101,557,41	653,046,61				
2) Due to Grantor Governments		9590	13,400.00		52,709.00				
3) Due to Other Funds		9610	0.00		0.00	[
4) Current Loans		9640	0.00		0.00	~			
5) Unearned Revenue		9650	0.00		39,488.65	~			
6) TOTAL, LIABILITIES			564,889.20		745,244.26	~			
J. DEFERRED INFLOWS OF RESOURCES	······································	1.00 · 1.00			110,211,20	-			
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00		0.00	~			
K. FUND EQUITY				0.00	0.00	-			
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (16 + J2)			4,535,442.69	2,565,776.03	7,101,218.72				
LCFF SOURCES			.,	2,000,770,00	7,101,210,72		In the second second		
Principal Apportionment									
State Aid - Current Year		8011	13,884,582,61	0,00	13,884,582.61	11,320,893.00	0.00	44.000.000.00	
Education Protection Account State Aid - Current					10,004,002,01	11,020,093,00	0.00	11,320,893.00	-18,5
Year		8012	2,529,091.00	0.00	2,529,091.00	5,664,639.00	0.00	5,664,639.00	124.0
State Aid - Prior Years		8019	86,761.21	0.00	86,761.21	0.00	0.00	0.00	-100.0
ax Relief Subventions									~~~~
Homeowners' Exemptions		8021	18,587.26	0.00	18,587.26	18,237.00	0.00	18,237.00	-1.9
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8029	0.00	Ò.00	0.00	0.00	0.00	0.00	0.0
county & District Taxes									
Secured Roll Taxes		8041	2,959,634.60	0.00	2,959,634.60	3,037,909.00	0.00	3.037,909.00	2.6
Unsecured Roll Taxes		8042	285,683.57	0.00	285,683.57	315,895.00	0.00	315,895.00	10.6
Prior Years' Taxes		8043	(955,24)	0.00	(955.24)	0.00	10,00	0.00	-100.0
Supplemental Taxes		8044	82,574.22	0.00	82,574.22	62,576.00	0.00	62,576.00	-24,2
Education Revenue Augmentation Fund (ERAF)		8045	(278,855.03)	0,00	(278,855.03)	(335,483.00)	0.00	(335,483.00)	20.3
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00					~~~~
Penalties and Interest from Delinquent Taxes		8048	2,159.01	0.00	0.00	87,606.00	0,00	87,606.00	Ne
iscellaneous Funds (EC 41604)			2,104,01	0.00	2,159.01	0.00	0.00	0.00	•100.0
Royallies and Bonuses		8081	0.00	0.00	0.00	0.00			
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0
ibtotal, LCFF Sources			19,569,263,21	0.00	19,569,263.21	20,172,272.00	0.00	0.00	0.0
FF Transfers			10,000,200,21	1	19,509,203.21	20,172,272.00	0.00	20,172,272.00	3.1
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00			
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	신화에 공기하는 것이	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	(9,849.57)	0.00	(9,849.57)	0.00	0.00	0.00	-100.0
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0
.CFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TAL, LCFF SOURCES			19,559,413.64	0.00	19,559,413.64	20,172,272.00	0.00	20,172,272.00	3.19
DERAL REVENUE								-	
intenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.03
acial Education Entitlement		8181	0.00	342,419.00	342,419.00	0.00	307,277.00	307,277.00	-10.39
ecial Education Discretionary Grants		8182	0.00	10,038.00	10,038.00	0.00	14,402.00	14,402.00	43.59
id Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.09
nated Food Commodities		8221	0.00	0,00	0.00	0,00	0.00	0.00	0.03
est Reserve Funds		8260	0.00	0.00	0.00	0.00	0,00	0.00	*****
od Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
llife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ЛА		8281	0.00	0.00	0.00	0.00	0.00		0.0%
ragency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.09
ass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		0.00	0.09
I, Part A, Basic	3010	8290		257,804.44	257,804.44	0.00	0.00	0.00	0.0%
I, Parl D, Local Delinquent Programs		8290		0.00	257,804,44		351,426.00	351,426,00	36.3%
· -			in from the second s		·····		0.00	0.00	0.0%
II, Part A, Supporting Effective Instruction	4035	8290	· · · · · · · · · · · · · · · · · · ·	40,165.19	40,165.19	化杂合合理 人名法阿尔 计行行计算	55,389.00	55,389.00	37.9%

Callfornia Dept of Education

SACS Financial Reporting Software - SACS V10.1

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

15 63552 0000000 Form 01 E8AD8AZYGR(2023-24)

			202	3-24 Unaudited Actual	8	-	2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Rostricted (E)	Total Fund col, D + E (F)	% D Colu C &
Tille III, English Learner Program	4203	8290		27,057.88	27,057.88		25,885.00		
Public Charter Schools Grant Program (PCSGP)	4610	8290	State States of the	0.00	0.00	······································	0.00	25,885.00	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126,	8290						0.00	
Career and Technical Education	4127, 4128, 5630 3500-3599		AND A DOM NO	28,186.25	28,186.25		27,289.00	27,289.00	
All Other Federal Revenue	All Other	8290 8290	<u> Alexanterska</u>	0.00	0.00		0.00	0.00	
TOTAL, FEDERAL REVENUE	Arother	0250	0.00	10,270.23	10,270.23	0.01	··••••••••••••••••••••••••••••••••••••	0.00	-10
OTHER STATE REVENUE			0.00	715,940.99	715,940.99	0.00	781,668.00	781,668.00	
Other State Apportionments ROC/P Entitlement Prior Years	6360	8319		0.00	0.00				
Special Education Master Plan					0.00	1997 (1997) 1997 (1997)	0.00	0.00	
Current Year	6500	8311		0.00	0.00		0.00	0.00	
Prior Years	6500	8319	M. A. B.	97,037.00	97,037.00	Tank OCALLAND	0.00	0.00	-10
All Other State Apportionments - Current Year	All Other	8311	0.00	0,00	0.00	0.00		0.00	-10
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0,00	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		0.00	
Mandated Costs Reimbursements		8550	53,207.00	0.00	53,207,00	55,539.00	0.00	55,539,00	
Lottery • Unrestricted and Instructional Materials		8560	336,526.36	171,317.32	507,843.68	259,997.00	105,762.00	365,759.00	-2
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575							
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	
Pass-Through Revenues from		0070	0,00	0.00	0.00	0.00	0.00	0.00	
State Sources		8587	0.00	0.00	0.00				
fter School Education and Safety (ASES)	6010	8590		0.00	0.00	0.00	0.00	0.00	
harter School Facility Grant	6030	8590	NAMES OF THE OWNER O	0.00	0.00		0.00	0.00	
rug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00			0.00	0.00	
alifornia Clean Energy Jobs Act	6230	8590		0.00	0.00	<u></u>	0.00	0.00	
areer Technical Education Incentive Grant rogram	6387	8590					0.00	0.00	
merican Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	
pecialized Secondary	7370	8590		0.00	0.00	Conversion of the second second	0.00	0.00	
I Other State Revenue	All Other	8590	93,085.00	0.00	0.00	(ART/INPUTA)	0.00	0.00	(
TAL, OTHER STATE REVENUE		~	482,818.36	3,029,431,56 3,297,785,88	3,122,516.56	142,288.00	2,007,676.00	2,149,964.00	-31
ER LOCAL REVENUE			402,010.00	3,237,750,00	3,780,804,24	457,824.00	2,113,438.00	2,571,262.00	-32
ar Local Revenue			승규는 것이 같다.		P			1	
county and District Taxes									
Other Restricted Levies					ľ				
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0
Non-Ad Valorem Taxes									~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other Community Redevelopment Funds Not Subject		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.
o LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.
CFF Taxes		8629	0,00	0.00	0.00	0.00	0.00	0.00	0
es Ide of Environment/Supeling									~~~~~
Sale of Equipment/Supplies Sale of Publications		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.
sale of Publications Food Service Sales		8632	0.00	0.00	0.00	0.00	0.00	0.00	0,
Il Other Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.
ses and Rentals		8639	0,00	0.00	0.00	0.00	0.00	0.00	0.
rest		8650 8660	0.00	0.00	0.00	0.00	0.00	0.00	0.
et Increase (Decrease) in the Fair Value of vestments		8662	177,999.92 0.00	0.00	177,999.92	81,970.00	0.00	81,970.00	-53,
s and Contracts					5.00	0.00	0.00	0.00	0.
ult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	
on-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0
ansportation Fees From Individuals		8675	0,00	0.00	0.00	0.00	0.00	0.00	0.0
leragency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0
itigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Fees and Contracts		8689	0.00	0.00	0.00	0.00		0.00	0.0
		1		0.00	0.00	0.00	0.00	0.00	0.0

California Dept of Education SACS Financial Reporting Software - SACS V10.1

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

15 63552 0000000 Form 01 E8AD8AZYGR(2023-24)

				23-24 Unaudited Actual			2024-25 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
Pkis: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Local Revenue		8699	37,356.05	258,373.59	295,729.64	14,921.00	0.00	14,921.00	-95,0
Tuition		8710	0.00	0.00	0,00	0.00	0.00	0,00	0.0
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Apportionments			A March 1990			A. P. D. M. B. S. M.		······	
Special Education SELPA Transfers									[
From Districts or Charter Schools	6500	8791	STAND COMPANY	0.00	0.00		0.00	0.00	0.0
From County Offices	6500	8792		1,297,085.00	1,297,085.00		1,244,332.00	1,244,332.00	-4.1
From JPAs	6500	8793		0.00	0.00	A Providence	0,00	0.00	0.0
ROC/P Transfers From Districts or Charter Schools	6360	8791							
From County Offices	6360	8792	Accession of the second s	0.00	0.00	And Association (Contraction of the Contraction of	0.00	0.00	0.0
From JPAs	6360	8793		0.00	0.00		0.00	0,00	0.0
Other Transfers of Apportionments	0000	0100	20-12011932939392	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	0.00		
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0
From JPAs	All Other	8793	0.00	0.00	0.00	0,00	0.00	0.00	0.0
' All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			215,355.97	1,555,458,59	1,770,814.56	96,891.00	1,244,332.00	1,341,223,00	-24.3
TOTAL, REVENUES			20,257,587.97	5,569,185.46	25,826,773.43	20,726,987,00	4,139,438.00	24,866,425.00	······
CERTIFICATED SALARIES		***							-3,75
Certificated Teachers' Salaries		1100	5,166,578.94	362,496.68	5,529,075.62	6,113,233.21	556,737,50	6,669,970.71	20.6
Certificated Pupil Support Salaries		1200	119,160.61	803,689.27	922,849.88	109,518.00	535,729.38	645,247.38	-30.19
Certificated Supervisors' and Administrators'		1300			~~~~~~~~~				
Salarles			737,575.46	0.00	737,575.46	716,173.00	0.00	716,173.00	-2.99
Other Certificated Salaries		1900	0,00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			6,023,315.01	1, 166, 185.95	7,189,500.95	6,938,924.21	1,092,466.88	8,031,391.09	11.73
CLASSIFIED SALARIES Classified Instructional Salaries		2100	1 007 895 05	101 010 10					
Classified Support Salaries		2200	1,027,885.05	401,218.46	1,429,103.51	1,080,458.00	337,041.79	1,417,499.79	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	101,824.92	134,224.92	802,909.95	692,473.00	129,747.50	822,220.60	2.49
Clerical, Technical and Office Salaries		2400	305,477.53	0.00	101,824.92	104,942.00	0.00	104,942.00	3.1%
Dither Classified Salaries		2900	35,238.68	47,533.86	353,011.39	281,765.00	43,212.60	324,977.60	-7.9%
OTAL, CLASSIFIED SALARIES		2000	2,139,111.21	622,977.24	75,238.68	65,670.37	0,00	65,670,37	-12.79
			2,139,111.21	022,977,24	2,762,088.45	2,225,308.37	510,001.89	2,735,310.26	-1.0%
STRS		3101-3102	1,138,047.02	903,903.84	2,041,950.86	1,213,257.24	203,795,37	1 (17 050 0)	
PERS		3201-3202	479,841.21	158,151.43	637,992.64	484,824.48	171,122.37	1,417,052.61	-30.6%
ASDI/Medicare/Alternative		3301-3302	238,464.27	60,105.41	298,569.68	265,148.10	69,631.92	655,946.85	2.8%
lealth and Welfare Benefits		3401-3402	1,943,869.40	322,684.75	2,266,554.15	2,053,404.81	351,118,80	334,780.02	12.1%
Inemployment Insurance		3501-3502	4,164,93	798.80	4,963.73	18,064.01	5,485,51	23,549,52	6.1%
/orkers' Compensation		3601-3602	162,323.83	20,924.25	183,248.08	130,260,19	33,990.31	164,250.50	374.4%
PEB, Allocated		3701-3702	247,322.53	0.00	247,322.53	223,210.00	0.00	223,210,00	-10.4%
PE8, Active Employees		3751-3752	0.00	0.00	0,00	0.00	0,00	0.00	-9.7%
ther Employee Benefits		3901-3902	4,612.31	0.00	4,612.31	4,747.00	0.00	4,747.00	0.0%
OTAL, EMPLOYEE BENEFITS		r	4,218,645.50	1,468,568.48	5,685,213.98	4,392,915.83	835,144.28	5,228,060.11	******
OOKS AND SUPPLIES	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~							0,220,000,11	-8.0%
pproved Textbooks and Core Curricula Materials		4100	133,348.26	3,262.47	136,610,73	133,348.26	3,262.47	136,610.73	0.0%
ooks and Other Reference Materiels		4200	77,768.43	34,502.62	112,271.05	93,699,70	34,502.62	128,202.32	14.2%
aterials and Supplies		4300	321,638.72	301,427.77	623,066.49	268,198.15	597,896.17	866,094.32	39.0%
oncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
bod		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
DTAL, BOOKS AND SUPPLIES		ľ	532,755.41	339,192.86	871,948.27	495,246.11	635,661.26	1,130,907.37	29.7%
ERVICES AND OTHER OPERATING EXPENDITURE	S	Γ	í						
lbagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
avel and Conferences		5200	13,904.15	3,676.27	17,580.42	14,037.00	3,491.41	17,528,41	-0.3%
ies and Memberships		5300	15,264.00	0.00	15,264.00	15,416.00	0.00	15,416.00	1.0%
surance	54	400 - 5450	179,036.61	0.00	179,036.61	181,037.00	0.00	181,037,00	1.1%
Operations and Housekeeping Services		5500	506,295.05	45,970.67	552,265.72	500,707.00	163,214.00	663,921.00	20.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90,343.85	0.00	90,343.85	05 740 00			
ansfers of Direct Costs		5710	0.00	0.00		95,718.00	0.00	95,718.00	5.9%
ansfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating					0.00	0.00	0.00	0.00	0.0%
Expenditures		5800	723,151.52	1,085,750.44	1,808,901.96	698,962.00	1,720,343.76	2,419,305.76	33.7%
		5900	82,824.51	0.00	82,824.51	90,056.00	0.00	~~~~~	
mmunications			02,02101	0.000		00,000,00 [0.00 [90,056.00	8.7%

California Dept of Education

SACS Financial Reporting Software - SACS V10.1

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

15 63552 0000000 Form 01 E8AD8AZYGR(2023-24)

				003.04.11					
			2	023-24 Unaudited Actu	Total Fund		2024-25 Budget		-
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	col, A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Di Colur C &
CAPITAL OUTLAY							1		
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	0.00	
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00					
Equipment		6400		0.00	0.00			0.00	
Equipment Replacement		6500	0.00	25,304.18	25,304.18			0.00	-10
ease Assets		6600		379,903.46	379,903.46	0.00		0.00	-10
Subscription Assets		6700	0.00	0.00	0.00			0.00	
OTAL, CAPITAL OUTLAY		0700	0.00	0.00	0.00	0.00		0.00	
THER OUTGO (excluding Transfers of Indirect	Pontol		0.00	405,207.64	405,207.64	0.00	0.00	0.00	-10
uition	00515/								
Tultion for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00			
State Special Schools		7130	0.00	0.00	0.00	0.00		0.00	
Tultion, Excess Costs, and/or Deficit Payments				0.00	0.00	0.00	0.00	0.00	
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00			
Payments to County Offices		7142	0.00	3,652,068.88	3,652,068.88	0.00		0.00	
Payments to JPAs		7143	0.00		*******	0.00		4,257,774.00	1
Transfers of Pass-Through Revenues			0.00	0.00	0.00	0.00	_0.00	0,00	
To Districts or Charter Schools		7211	0.00						
To County Offices		7211		0.00	0.00	0.00		0,00	
To JPAs			0.00	0.00	0.00	0.00	· · · · · · · · · · · · · · · · · · ·	0.00	
		7213	0.00	0.00	0.00	0.00	0.00	0.00	
Special Education SELPA Transfers of Apportionments			从这时间的 。2						
To Districts or Charter Schools	6500	7221		0.00	0.00				
To County Offices	6500	7222		0.00		AND CRAINER CONSIGNATION OF THE PROPERTY OF TH	0.00	0.00	
To JPAs	6500	7223	-	······	0.00		0.00	0.00	
ROC/P Transfers of Apportionments	, 0000	1445		0.00	0.00	1.	0.00	0.00	******
To Districts or Charter Schools	6360	7221							
To County Offices	6360	7221		0.00	0.00	1.21 (1997) (1997)	0.00	0.00	
To JPAs			A DAMA CARDON	0.00	0.00		0.00	0.00	1
	6360	7223	Same and the second second	0.00	0.00		0.00	0.00	1
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0,00	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	
Debt Service									******
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	(
Other Debt Service - Principal		7439	0.00	0,00	0.00	0,00	0.00	0.00	
TAL, OTHER OUTGO (excluding Transfers of rect Costs)		[0.00	0.050.000.00					
HER OUTGO - TRANSFERS OF INDIRECT COST	s		0.00	3,652,068.88	3,652,068.88	0.00	4,257,774.00	4,257,774.00	16
ransfers of Indirect Costs	-	7310	(57,979.55)	57,979.55	0.00	0.00	0.00		
ansfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0,00	(
AL, OTHER OUTGO - TRANSFERS OF		~				0.00	0,00	0.00	
IRECT COSTS			(57,979.55)	57,979.55	0.00	0.00	0.00	0.00	(
AL, EXPENDITURES			14,466,667.27	8,845,677.98	23,312,245.25	15,648,327.52	9,218,097,48	24,866,425.00	6
ERFUND TRANSFERS						;			~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
ERFUND TRANSFERS IN		1							
om: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	C
her Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	
OTAL, INTERFUND TRANSFERS IN		~	0.00	0.00	0.00	0,00	0.00	0.00	0
ERFUND TRANSFERS OUT	*****							0.00	u
: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0
:Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	***************************************	
Stata School Building Fund/County School		7040					0.00	0.00	0
cilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0
Cafeteria Fund		7616	0.00	0,00	0.00	0.00	0.00	0.00	0.
her Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	
DTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0
R SOURCES/USES		T						V.UV	0
			· · ·					l l	
RCES									
RCES 18 Apportionments						0.00			0.
		8931	0.00	0.00					<u>۸</u>
le Apportlonments		8931	0.00	0.00	0.00	0.00	0.00	0.00	
ile Apportionments imergency Apportionments									
le Apportionments imergency Apportionments ceeds		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.

California Dept of Education

SACS Financial Reporting Software - SACS V10.1

File: Fund-A, Version 7

.

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

15 63552 0000000 Form 01 E8AD8AZYGR(2023-24)

			21	023-24 Unaudited Actu	als				
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	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0,00	0.00	0,00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0,00	0.00	0.00	0.00	0,00	0,0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	. 0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0,00	0.00	0.0%
CONTRIBUTIONS						· · · · · · · · · · · · · · · · · · ·			
Contributions from Unrestricted Revenues		8980	(3,794,243,47)	3,794,243.47	0.00	(5,078,659.48)	5,078,659.48	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0,00	0.0%
(a) TOTAL, CONTRIBUTIONS			(3,794,243.47)	3,794,243.47	0.00	(5,078,659.48)	5,078,659.48	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a·b+c-d+o)			(3,794,243.47)	3,794,243.47	0.00	(5,078,659.48)	5,078,659.48	0.00	0.0%

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Function

15 63552 0000000 Form 01 E8AD8AZYGR(2023-24)

				2023-24 Unaudited Actual	S		2024-25 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						· ·	1		
1) LCFF Sources		8010-8099	19,559,413.64	0.00	19,559,413.64	20, 172, 272.00	0.00	20,172,272.00	3.1%
2) Federal Revenue		8100-8299	0.00	716,940.99	715,940.99	0.00	781,668.00	781,668.00	9.2%
3) Other State Revenue		8300-8599	482,818.36	3,297,785.88	3,780,604.24	457,824.00	2,113,438,00	2,671,262.00	+32.0%
4) Other Local Revenue		8600-8799	215,355.97	1,555,458.59	1,770,814.56	96,891.00	1,244,332.00	1,341,223.00	-24.3%
5) TOTAL, REVENUES			20,257,587.97	5,569,185.46	25,826,773.43	20,726,987.00	4,139,438.00	24,866,425.00	-3.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		9,663,412.82	2,679,323.59	12,342,736.41	10,750,496.15	3,219,092.24	13,969,588.39	13.2%
2) Instruction - Related Services	2000-2999		1,254,488.91	148,321.63	1,402,810.54	1,115,851.00	97,129.76	1,212,980.76	-13.5%
3) Pupil Services	3000-3999		841,851.85	1,681,735,95	2,523,587.80	997,470.00	905,381.65	1,902,851,65	-24.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	9,00	0.00	9,00	New
5) Community Services	5000-5999		54,614.19	54,000.00	108,614.19	99,106.37	0.00	99,106.37	-8,8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,216,098.73	104,264.73	1,320,363.46	1,264,745.00	0.00	1,264,745.00	-4.2%
8) Plant Services	8000-8999		1,436,200.77	625,863.20	1,962,063.97	1,420,650.00	738,719.83	2,159,369.83	10.1%
9) Other Outgo	9000-9999	Except 7600-			······································				L
	0000 0000	7699	0.00	3,652,068.88	3,652,068.88	0.00	4,257,774.00	4,257,774.00	16.6%
10) TOTAL, EXPENDITURES	<u></u>		14,466,667.27	8,845,577.98	23,312,245.25	15,648,327.52	9,218,097.48	24,868,425.00	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,790,920.70	(3,276,392.52)	2,514,528.18	5,078,659,48	(5,078,659.48)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES			T	l l			1		
1) Interfund Transfers									
a) Transfers in		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0,00	0.00	0.00	0.00	0,00	0.0%
3) Contributions		8980-8999	(3,794,243.47)	3,794,243.47	0.00	(5,078,659,48)	5,078,659.48	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,794,243.47)	3,794,243.47	0.00	(5,078,659.48)	5,078,659,48	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,996,677.23	517,850.95	2,514,528.18	0.00	0.00	0.00	-100.0%
F, FUND BALANCE, RESERVES							1		
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,538,765.46	2,047,925.08	4,586,690.54	4,535,442.69	2,565,776.03	7,101,218.72	54.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,538,765.46	2,047,925.08	4,586,690.54	4,535,442.69	2,565,776.03	7,101,218.72	54.8%
d) Other Restatements		9795	0.00	0,00	0.00	0,00	0.00	0,00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,538,765.46	2,047,925.08	4,586,690,54	4,535,442.69	2,565,776.03	7,101,218.72	54.8%
2) Ending Balance, June 30 (E + F1e)			4,535,442.69	2,565,776.03	7,101,218.72	4,535,442.69	2,565,776.03	7,101,218.72	0.0%
Components of Ending Fund Balance									
a) Nonspendable							일 것 같은 것 같아?		
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	0.0%
Prepald 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	2,565,776.03	2,565,776.03	0,00	2,565,776.03	2,565,776.03	0.0%
c) Committed						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0,00	0.00	0.00	0.0%
d) Assigned			1			~~~~~	940.25 (
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated]							
Reserve for Economic Uncertainties		9789	4,000,000.00	0.00	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.0%

.

Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

15 63552 0000000 Form 01 E8AD8AZYGR(2023-24)

Resource	Description		2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program		1,249,039.27	1,249,039,27
6266	Educator Effectiveness, FY 2021-22		199,985.69	199,985.69
6300	Lottery: Instructional Materials		263,074.09	263,074.09
6331	CA Community Schools Partnership Act - Planning Grant		96,190,37	96,190,37
6762	Arts, Music, and Instructional Materials Discretionary Block Grant		406,587.71	406,587,71
6770	Arts and Music In Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	`	255,749.00	255,749.00
7510	Low-Performing Students Block Grant		95,149,90	95,149.90
Total, Restricted Balance			2,565,776.03	2,565,776.03

•

I.

.

Description Re	source Codes Object Code	2023-24 s Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0,00	0.00	C
2) Federal Revenue	8100-8299	0.00	0.00	C
3) Other State Revenue	8300-8599	0.00	0.00	0
4) Other Local Revenue	8600-8799	0.00	0,00	0
5) TOTAL, REVENUES		0.00	0.00	0
3. EXPENDITURES			1	
1) Certificated Salaries	1000-1999	0.00	0.00	0
2) Classified Salaries	2000-2999	0.00	0.00	
3) Employ ee Benefits	3000-3999	0.00	0.00	
4) Books and Supplies	4000-4999	0.00	0.00	
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00)
6) Capital Outlay	6000-6999	0.00	0.00)
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,			REAL ARCAN
	7400-7499	0,00	0.00	
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	(
9) TOTAL, EXPENDITURES		0.00	0.00	(
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	(
OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	C
b) Transfers Out	7600-7629	0.00	0.00	(
2) Other Sources/Uses				***************************************
a) Sources	8930-8979	0.00	0.00	c
b) Uses	7630-7699	0.00	0.00	Q
3) Contributions	8980-8999	0.00	0.00	0
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0,00	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	0
FUND BALANCE, RESERVES				
i) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	0.00	79,547.00	1
b) Audit Adjustments	9793	79,547.00	0.00	-100
c) As of July 1 - Audited (F1a + F1b)		79,547.00	79,547.00	0
d) Other Restatements	9795	0.00	0.00	0
e) Adjusted Beginning Balance (F1c + F1d)		79,547.00	79,547.00	0
) Ending Balance, June 30 (E + F1e)		79,547.00	79,547.00	0
Components of Ending Fund Balance				
a) Nonspendable				
Revolving Cash	9711	0.00	0.00	0.
Stores	9712	0.00	0.00	0
Prepaid Items	9713	0.00	0.00	0.
All Others	9719	0.00	0.00	0.
b) Restricted	9740	79,547.00	79,547.00	***************************************
c) Commítted		10,01100	10,041,00	0.
Stabilization Arrangements	9750	0.00	0.00	
Other Commitments	9760	0.00	0.00	0.
d) Assigned	5100	0.00	0.00	0.
	9780	0.00	0.00	경험 상황하는
Other Assignments	0100		0.00	0.
e) Unassigned/Unappropriated			and the second secon	
	9789	0.00	0.00	0.

1) Cash

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: Fund-F, Version 5

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

15 63552 0000000 Form 08 E8AD8AZYGR(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury	· · · · · · · · · · · · · · · · · · ·	9110	0.00		·····
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	79,547.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00	L.	
2) Investments		9150			
3) Accounts Receivable			0,00		
4) Due from Grantor Government		9200	0.00		
		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			79,547.00		
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			
4) Current Loans		9640	0.00		
5) Unearned Revenues			0.00		
		9650	0.00		
6) TOTAL, LIABILITIES		·	0.00		
DEFERRED INFLOWS OF RESOURCES					
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)			79,547.00		
EVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0
All Other Sales		8639	0.00	0.00	0
Interest		8660	0.00	0.00	0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0
All Other Fees and Contracts		8689	0.00	0.00	******
All Other Local Revenue		8699	0.00		0
MTAL, REVENUES			***************************************	0.00	0
		1	0.00	0.00	0.
RTIFICATED SALARIES	an a				
RTIFICATED SALARIES rtlficated Teachers' Salaries		1100	0.00	0.00	0.
RTIFICATED SALARIES rtlficated Teachers' Salaries rtlficated Pupil Support Salaries		1200	0.00	0.00	**********
RTIFICATED SALARIES rtificated Teachers' Salaries rtificated Pupil Support Salaries rtificated Supervisors' and Administrators' Salaries		~			0
RTIFICATED SALARIES rtlficated Teachers' Salaries rtlficated Pupil Support Salaries		1200	0.00	0.00	0.
RTIFICATED SALARIES rtificated Teachers' Salaries rtificated Pupil Support Salaries rtificated Supervisors' and Administrators' Salaries		1200 1300	0.00	0.00	0, 0,
RTIFICATED SALARIES rtificated Teachers' Salaries rtificated Pupil Support Salaries rtificated Supervisors' and Administrators' Salaries ner Certificated Salaries		1200 1300	0.00 0.00 0.00	0.00 0.00 0.00	0. 0. 0. 0. 0.
RTIFICATED SALARIES rtlficated Teachers' Salaries rtlficated Pupil Support Salaries rtlficated Supervisors' and Administrators' Salaries rer Certificated Salaries TAL, CERTIFICATED SALARIES		1200 1300	0.00 0.00 0.00	0.00 0.00 0.00	0 0, 0, 0,
RTIFICATED SALARIES rtflfcated Teachers' Salaries rtflfcated Pupil Support Salaries rtflfcated Supervisors' and Administrators' Salaries ner Certiflcated Salaries TAL, CERTIFICATED SALARIES ASSIFIED SALARIES		1200 1300 1900	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0 0, 0, 0, 0,
RTIFICATED SALARIES rtlficated Teachers' Salaries rtlficated Pupil Support Salaries rtlficated Supervisors' and Administrators' Salaries ner Certificated Salaries TAL, CERTIFICATED SALARIES ASSIFIED SALARIES essified Instructional Salaries		1200 1300 1900 2100	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,
RTIFICATED SALARIES rtlficated Teachers' Salaries rtlficated Pupil Support Salaries rtlficated Supervisors' and Administrators' Salaries ner Certificated Salaries TAL, CERTIFICATED SALARIES ASSIFIED SALARIES ressified Instructional Salaries ressified Support Salaries		1200 1300 1900 2100 2200	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,
IRTIFICATED SALARIES rtificated Teachers' Salaries rtificated Pupil Support Salaries rtificated Supervisors' and Administrators' Salaries ner Certificated Salaries TAL, CERTIFICATED SALARIES ASSIFIED SALARIES Issified Instructional Salaries Issified Support Salaries Issified Supervisors' and Administrators' Salaries		1200 1300 1900 2100 2200 2300	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 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0,
IRTIFICATED SALARIES rtificated Teachers' Salaries rtificated Pupil Support Salaries rtificated Supervisors' and Administrators' Salaries ner Certificated Salaries TAL, CERTIFICATED SALARIES ASSIFIED SALARIES Issified Instructional Salaries Issified Support Salaries Issified Supervisors' and Administrators' Salaries rical, Technical and Office Salaries		1200 1300 1900 2100 2300 2400	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 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0,
IRTIFICATED SALARIES rtificated Teachers' Salaries rtificated Pupil Support Salaries rtificated Supervisors' and Administrators' Salaries ner Certificated Salaries TAL, CERTIFICATED SALARIES ASSIFIED SALARIES assified Instructional Salaries assified Support Sateries ssified Supervisors' and Administrators' Salaries rtical, Technical and Office Salaries ner Classified Salaries		1200 1300 1900 2100 2300 2400	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 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0,

SACS Financial Reporting Software - SACS V10.1 File: Fund-F, Version 5

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

	rce Codes Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS	3201-3202	0.00	. 0.00	0.0
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0,
Health and Welfare Benefits	3401-3402	0.00	0.00	0.
Unemployment Insurance	3501-3502	0.00	0.00	0,
Workers' Compensation	3601-3602	0.00	0,00	0,
OPEB, Allocated	3701-3702	0.00	0.00	
OPEB, Active Employees	3751-3752	0.00	0.00	0,
Other Employee Benefits	3901-3902	0.00		0.
TOTAL, EMPLOYEE BENEFITS	0001-0002		0.00	0,
BOOKS AND SUPPLIES	*****	0.00	0.00	0,
Materials and Supplies	1000			
	4300	0.00	0.00	0.
Noncapitalized Equipment	4400	0.00	0.00	0.
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0
Dues and Memberships	5300	0.00	0,00	0,0
Insurance	5400-5450	0.00	0.00	0.1
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	0,(
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.1
Professional/Consulting Services and		******		
Operating Expenditures	5800	0.00	0.00	0.0
Communications	5900	0.00	0.00	***************************************
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		0.00		0.0
CAPITAL OUTLAY		0,00	0.00	0.0
Equipment	6400	0.00		
Equipment Replacement		0.00	0.00	0.0
.ease Assets	6500	0.00	0.00	0.0
	6600	0.00	0.00	0.0
Subscription Assets	6700	0.00	0.00	0.0
OTAL, CAPITAL OUTLAY		0.00	0.00	0.0
THER OUTGO - TRANSFERS OF INDIRECT COSTS				
ransfers of Indirect Costs - Interfund	7350	0.00	0.00	0.0
OTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		0.00	0.00	0.0
OTAL, EXPENDITURES		0.00	0.00	0.0
NTERFUND TRANSFERS				
NTERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0
) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	***************************************
ITERFUND TRANSFERS OUT		0.00	0.00	0.0
Other Authorized Interfund Transfers Out	7619	0.00	0.00	
) TOTAL, INTERFUND TRANSFERS OUT	1013		0,00	0.0
THER SOURCES/USES		0,00	0.00	0.0
OURCES				
Proceeds from Disposal of Capital Assets	8953	0.00	0.00	0.0'
Transfers from Funds of				
Lapsed/Reorganized LEAs	8965	0.00	0.00	0.0
Proceeds from Leases	8972	0.00	0.00	0.0
Proceeds from SBITAs	8974	0.00	0.00	0.09
) TOTAL, SOURCES		0.00	0.00	0.0
BES			·····	
Transfers of Funds from				
Lapsed/Reorganized LEAs	7651	0.00	0.00	0.0
TOTAL, USES		0.00	0.00	0.0
DNTRIBUTIONS				0.0
		1	1	
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.09

SACS Financial Reporting Software - SACS V10.1 File: Fund-F, Version 5

~

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Object

15 63552 0000000 Form 08 E8AD8AZYGR(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(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%

(

Unaudited Actuals Student Activity Special Revenue Fund Expenditures by Function

15 63552 0000000 Form 08 E8AD8AZYGR(2023-24)

Description	Function Codes	Object Coder	2023-24	2024-25 Budget	Percent
A. REVENUES	runduon Godes	Object Codes	Unaudited Actuals	Budget	Difference
1) LCFF Sources		8010-8099	0.00	0.00	
2) Federal Revenue		8100-8299	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0,00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue			0.00	0.00	0.0
5) TOTAL, REVENUES		8600-8799	0.00	0.00	0.0
			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	0.00	0.0
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		0.00	0.00	0.0'
8) Plant Services	8000-8999		0.00	0.00	0.0
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0
10) TOTAL, EXPENDITURES			0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.04
2) Other Sources/Uses		ľ			*******
a) Sources		8930-8979	0.00	0.00	0.09
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		ľ	0.00	0,00	0.09
E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.09
. FUND BALANCE, RESERVES	·····				
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0,00	79,547.00	Ne
b) Audit Adjustments		9793	79,547.00	0.00	-100.09
c) As of July 1 - Audited (F1a + F1b)			79,547.00	79,547.00	0.09
d) Other Restatements		9795	0.00	0,00	
e) Adjusted Beginning Balance (F1c + F1d)				79,547.00	0.09
2) Ending Balance, June 30 (E + F1e)			79,547.00		0.09
Components of Ending Fund Balance		ļ	79,547.00	79,547.00	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	
Stores		9712		0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted		9740	79,547.00	79,547.00	0.0%
c) Committed		0756			
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.09
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					이 같은 것은 가격하기? 전문함 2년 2년 1월 1일
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	79,547.00	79,547.00
Total, Restricted I	Balance	79,547.00	79,547.00

.

.

٠

			- <u></u>	1	E8AD8AZYGR(2023-	
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0,00	C	
2) Federal Revenue		8100-8299	778,730.50	1,096,158.50	40	
3) Other State Revenue		8300-8599	393,617.46	737,789.46	87	
4) Other Local Revenue		8600-8799	16,991.71	7,877.24	-53	
5) TOTAL, REVENUES			1,189,339.67	1,841,825.20	54	
B, EXPENDITURES						
1) Certificated Salaries		1000-1999	0.00	0.00	c	
2) Classified Salaries		2000-2999	72,022.78	67,839.78	-6	
3) Employee Benefits		3000-3999	44,367.07	40,975.05		
4) Books and Supplies		4000-4999	1,077,112.13	1	-7	
5) Services and Other Operating Expenditures		5000-5999	4,799.40	1	-(
6) Capital Outlay		6000-6999		5,000.00	4	
of papier para			0.00	0.00	C	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	c	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0	
9) TOTAL, EXPENDITURES			1,198,301.38	1,122,615.28		
C, EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			• • • • • • • • • • • • • • • • • • •		-6	
D. OTHER FINANCING SOURCES/USES			(8,961.71)	719,209.92	-8,125	
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	C	
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	0	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,961.71)	719,209.92	-8,125	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	234,745.71	887,384.00	278	
b) Audit Adjustments		9793	661,600.00	0.00	-100	
c) As of July 1 - Audited (F1a + F1b)			896,345.71	887,384.00		
d) Other Restatements		9795	0.00	0.00	-1	
e) Adjusted Beginning Balance (F1c + F1d)		0100	896,345.71	1	0.	
2) Ending Balance, June 30 (E + F1e)				887,384.00	-1	
Components of Ending Fund Balance			887,384.00	1,606,593.92	81	
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.	
Stores		9712	0.00	0.00	0.	
Prepald Items		9713	0.00	0.00	0.	
All Others		9719	0.00	0.00	0.	
b) Restricted		9740	887,384.00	1,606,593.92	81.	
c) Committed -					行用之本的形	
Stabilization Arrangements		9750	0.00	0.00	Ò,	
Other Commitments		9760	0.00	0.00	0,	
d) Assigned					0.	
Other Assignments		9780	0.00	0.00	0.1	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.1	
Unassigned/Unappropriated Amount		9790	0.00	1	0,	
ASSETS		3130	0.00	0.00	0.0	
i) Cash						
a) In County Treasury		9110	880,088.27			
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	0.00	ł		
d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit		9135 9140	0.00			

SACS Financial Reporting Software - SACS V10.1

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	5,285.93	• ·	
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		5500			
H. DEFERRED OUTFLOWS OF RESOURCES	······		887,384.00		
1) Deferred Outflows of Resources		0400			
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
I. LIABILITIES			0,00		
1) Accounts Payable					
		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
L DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
(, FUND EQUITY	······································				<u> </u>
(must agree with line F2) (G10 + H2) - (I6 + J2)			887,384.00		
EDERAL REVENUE					
Child Nutrition Programs		8220	778,730.50	1,096,158.50	,
Donated Food Commodities		8221	0.00	1	4
All Other Federal Revenue		8290	0.00	0.00	
TOTAL, FEDERAL REVENUE		0200	778,730.50	0.00	
THER STATE REVENUE			778,730,50	1,096,158.50	. 4
Child Nutrition Programs			000.047.40		
All Other State Revenue		8520	393,617,46	737,789.46	8
TOTAL, OTHER STATE REVENUE		8590	0.00	0.00	
			393,617.46	737,789.46	8
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0,00	0.00	
Food Service Sales		8634	0.00	0.00	1
Leases and Rentals		8650	0.00	0.00	
Interest		8660	16,991.71	7,877.24	-5
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	-
Fees and Contracts					
Interagency Services		8677	0.00	0.00	(
Other Local Revenue				0.00	
All Other Local Revenue		8699	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE			16,991.71		(
TAL, REVENUES	- AAL			7,877.24	-53
RTIFICATED SALARIES			1,189,339.67	1,841,825.20	54
Certificated Supervisors' and Administrators' Salaries		1000			
Other Certificated Salaries		1300	0.00	0.00	(
		1900	0.00	0.00	C
TOTAL, CERTIFICATED SALARIES	······		0.00	0.00	
ASSIFIED SALARIES					
Classified Support Salaries		2200	72,022.78	67,839,78	-6
lassified Supervisors' and Administrators' Salaries		2300	0.00	0.00	C
Clerical, Technical and Office Salaries		2400	0.00	0.00	C
ther Classified Salaries		2900	0.00	0.00	c
OTAL, CLASSIFIED SALARIES			72,022.78	67,839.78	-6
PLOYEE BENEFITS	and the second				
TRS		3101-3102	0.00	0.00	^
ERS		3201-3202	19,215.62		0
ASD1/Medicare/Alternative				18,099.59	-5
		3301-3302	5,509.64	5,383.00	-2

SACS Financial Reporting Software - SACS V10.1 File: Fund-B, Version 8

.

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	18,661.98	16,252,46	-1
Unemployment Insurance		3501-3502	35.97	40.00	1
Workers' Compensation		3601-3602	943.86	1,200.00	2
OPEB, Allocated		3701-3702	0.00	0.00	1
OPEB, Active Employees		3751-3752	0.00	0.00	
Other Employ as Benefits		3901-3902	0.00	0.00	
TOTAL, EMPLOYEE BENEFITS		0001-0002	44,367.07	1	
BOOKS AND SUPPLIES			44,507.07	40,975.05	·
Books and Other Reference Materials		4000			
Materials and Supplies		4200	0.00	0.00	
Noncepitalized Equipment		4300	167,955.75	199,100.00	· ·
		4400	0.00	0.00	
		4700	909,156.38	809,700,45	
TOTAL, BOOKS AND SUPPLIES			1,077,112.13	1,008,800.45	
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	
Travel and Conferences		5200	0.00	0.00	
Dues and Memberships		5300	0.00	0.00	
Insurance		5400-5450	0.00	0.00	
Operations and Housekeeping Services		5500	0.00	0.00	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	
Transfers of Direct Costs		5710	0,00	医骨髓炎 化氯化乙酸医乙酸乙酯医乙酸酸医乙酸	ang nanalana
Transfers of Direct Costs - Interfund		5750	1. C. S.	0.00	
Professional/Consulting Services and Operating Expenditures			0.00	0.00	
Communications		5800	4,799.40	5,000.00	
		5900	0.00	0.00	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,799.40	5,000.00	
APITAL OUTLAY		-			
Buildings and Improvements of Buildings		6200	0.00	0.00	
Equipment		6400	0.00	0.00	
Equipment Replacement		6500	0.00	0.00	
Lease Assets		6600	0.00	0.00	
Subscription Assets		6700	0.00	0.00	
TOTAL, CAPITAL OUTLAY			0.00	0.00	
THER OUTGO (excluding Transfers of Indirect Costs)	····.				
Debt Service					
Debt Service - Interest		7438	0.00		
Other Debt Service - Principal		7439	1	0.00	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		7439	0.00	0.00	I
			0.00	0.00	
THER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	
TOTAL, EXPENDITURES			1,198,301.38	1,122,615.28	-1
TERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	(
Other Authorized Interfund Transfers In		8919	0.00	0.00	
a) TOTAL, INTERFUND TRANSFERS IN			0.00		(
NTERFUND TRANSFERS OUT			0.00	0.00	
Other Authorized Interfund Transfers Out		7040			
		7619	0.00	0.00	C
			0.00	0.00	
HER SOURCES/USES					
OURCES					
Olher Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0
ong-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0
Proceeds from SBITAs		8974	0.00	0.00	
II Other Financing Sources		8979	0.00	1	0
b) TOTAL, SOURCES		0010		0.00	0
ES			0.00	0.00	0
		1			
ansfers of Funds from Lapsed/Reorganized LEAs		7651	0.00		

SACS Financial Reporting Software - SACS V10.1

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

15 63552 0000000 Form 13 E8AD8AZYGR(2023-24)

۱ ۰

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

N

E8AD						
Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	778,730.50	1,096,158.50	40,8%	
. 3) Other State Revenue		8300-8599	393,617.46	737,789.46	87.4%	
4) Other Local Revenue		8600-8799	16,991.71	7,877.24	-53.6%	
5) TOTAL, REVENUES			1,189,339.67	1,841,825.20	54.9%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		Ó.00	0.00	0.0%	
3) Pupil Services	3000-3999		1,198,301.38	1,122,615.28	-6.3%	
4) Ancillary Services	4000-4999		0,00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		0.00	0.00	0.0%	
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			1,198,301,38	1,122,615,28	-6.3%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,961.71)	719,209.92	-8,125,4%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,961.71)	719,209.92	-8,125.4%	
F. FUND BALANCE, RESERVES				······		
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	234,745.71	887,384.00	278.0%	
b) Audit Adjustments		9793	661,600.00	0.00	-100.0%	
c) As of Juty 1 - Audited (F1a + F1b)			896,345.71	887,384.00	-1.0%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			896,345.71	887,384.00	-1.0%	
2) Ending Balance, June 30 (E + F1e)			887,384.00	1,606,593.92	81.0%	
Components of Ending Fund Balance				1000100000	01.074	
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00		
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	Construction of the second statements	0.0%	
b) Restricted		9740	887,384.00	0.00	0.0%	
c) Committed		VITV	001,004.00	1,606,593.92	81.0%	
Stabilization Arrangements		9750				
Other Commitments (by Resource/Object)			0,00	0.00	0.0%	
d) Assigned		9760	0.00	0.00	0.0%	
of Assigned Other Assignments (by Resource/Object)		0700	[
e) Unassigned/Unappropriated		9780	0.00	0.00	0.0%	
Reserve for Economic Uncertainties		0700				
		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

Unaudited Actuals Cafeteria Special Revenue Fund Exhibit: Rostricted Balance Detail

,

ι

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budgət
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	885,241.00	1,604,450.92
5810	Other Restricted Federal	2,143.00	2,143.00
Total, Restricted Balance		887,384,00	1,606,593.92

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

15 63552 0000000 Form 17 E8AD8AZYGR(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0,00	
2) Federal Revenue		8100-8299	0.00	회사 소설에서 물부 못했는	
3) Other State Revenue		8300-8599	0.00	1 - 2 · 2 · 2 · 2 · 2 · 2 · 2 · 2 · 2 · 2	
4) Other Local Revenue		8600-8799	6,008.88	2월 2월 2월 1일 1일 1일 1일 2월	경험상업
5) TOTAL, REVENUES		0000-0788			-4
B. EXPENDITURES	······································		6,008.88	3,542.00	-4
1) Certificated Salaries					
		1000-1999	0.00		
2) Classified Salaries		2000-2999	0.00	0.00	
3) Employ ee Benefits		3000-3999	0.00	0.00	
4) Books and Supplies		4000-4999	0.00	0.00	
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	
6) Capital Outlay		6000-6999	0.00	0.00	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			
(1) Others Owners - Terreform of Indianal Oracle		7400-7499	0.00	0.00	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	
9) TOTAL, EXPENDITURES			0.00	0.00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - B9)			6,008.88	3,542.00	-4
). OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	
b) Transfers Out		7600-7629	0.00	0.00	
2) Other Sources/Uses				0,00	
a) Sources		8930-8979	0.00	0.00	
b) Uses		7630-7699		0.00	
3) Contributions			0.00	0.00	Caller and Arras
4) TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	0.00	0.00	
			0.00	0.00	
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,008.88	3,542.00	-4
, FUND BALANCE, RESERVES	•		2		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	228,919.29	234,928.17	:
b) Audit Adjustments		9793	0.00	0.00	
c) As of July 1 - Audited (F1a + F1b)			228,919.29	234,928.17	:
d) Other Restatements		9795	0.00	0,00	(
e) Adjusted Beginning Balance (F1c + F1d)			228,919.29	234,928.17	:
2) Ending Balance, June 30 (E + F1e)			234,928.17	238,470.17	-
Components of Ending Fund Balance			STOCKES WARKED		
a) Nonspendable					
Revolving Cash		9711	0.00		
Stores		9712	自然的 化合金运动 苏格兰语	0.00	()
Propaid Items			0,00	0.00	<u> </u>
All Others		9713	0.00	0.00	C
		9719	0.00	0.00	Ċ
b) Restricted		9740	0.00	0.00	c
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	a
Other Commitments		9760	0,00	0.00	٥
d) Assigned					
Other Assignments		9780	0.00	0.00	0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	234,928.17	238,470.17	1
Unassigned/Unappropriated Amount		9790	0.00	0.00	0
ASSETS			-		
) Cash					
a) in County Treasury		9110	232,925.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) In Revolving Cash Account		9130	CORRECTED A CONTRACT OF A CONTRACT		
d) with Fiscal Agent/Trustee		2	0.00		
e) Collections Awaiting Deposit		9135	0.00		
l Investments		9140	0.00		
Investments		9150	0.00		

SACS Financial Reporting Software - SACS V10.1

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	2,002.57		
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			234,928,17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					······································
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		·······
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			0.00		
(must agree with line F2) (G10 + H2) - (I6 + J2)			234,928.17		
DTHER LOCAL REVENUE			204,020.17		
Other Local Revenue					
Sales		ĺ			
Sale of Equipment/Supplies		8631	0.00	0.00	
Interest		8660	6,008.88	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	-	3,542.00	-41.1
TOTAL, OTHER LOCAL REVENUE		0002	0.00	0.00	0,0
OTAL, REVENUES			6,008.88	3,542.00	-41.19
			6,008.88	3,542.00	-41.19
NTERFUND TRANSFERS INTERFUND TRANSFERS IN					
From: General Fund/CSSF		0040			
Other Authorized Interfund Transfers In		8912	0,00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN		8919	0.00	0.00	0.0
			0.00	0.00	0.09
To: General Fund/CSSF		7612	0.00	0.00	0.09
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.04
THER 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	0.09
3ES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
d) TOTAL, USES			0.00	0.00	0.0
NTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
b) TOTAL, CONTRIBUTIONS			0,00	0,00	0.0
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0

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

15 63552 0000000 Form 17 E8AD8AZYGR(2023-24)

					E8AD8AZYGR(2023-2
Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0,00	0.0	0.0%
2) Federal Revenue		8100-8299	0,00		
3) Other State Revenue		8300-8599	0.00	김 사고 전 그 것에서 감독하는 것이 같아요.	형은 옷을 받아갔다? 방법을
4) Other Local Revenue		8600-8799	6,008,88	승규가 다 가지 않는 것이 많이	2017년 - 2017년 - 1월 11일 - 1949년 1월 1978년 1월 1978년 1월 1979년 - 1월 1979년 1월 1979년 1월 1979년 1월 1979년 1월 1978년 1월
5) TOTAL, REVENUES			6,008,88	3,542.0	
B. EXPENDITURES (Objects 1000-7999)			Net an Arthrese Constant	0,042.0	-41.1%
1) Instruction	1000-1999		0.00		
2) Instruction - Related Services	2000-2999			0.0	영화 관람은 동안이 가지?
3) Pupil Services	3000-3999		0.00	0.0	김 상태의 것이 있는 것을 감독하였다.
4) Ancillary Services	4000-4999		0.00	0.00	한 같은 것은 것은 사람이 없는 것이다.
5) Community Services			0.00	0.00	그 사실 눈님 같아서 말했다. 것 같아?
6) Enterprise	5000-5999		0.00	0.00	0.0%
7) General Administration	6000-6999		0.00	0.00	0.0%
8) Plant Services	7000-7999		0.00	0.00	0.0%
of Flant Gervices	8000-8999		0.00	0,00	0.0%
9) Other Outgo	9000-99999	Except 7600-	· 清晰的 · · · · · · · · · · · · · · · · · · ·		
10) TOTAL, EXPENDITURES		7699	0.00	0.00	신청 동물을 감독하는 것을 모양한다.
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			0.00	0.00	0.0%
FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES			6,008.88	3,542.00	-41.1%
1) Interfund Transfers					
a) Transfers In					
b) Transfers Out		8900-8929	0.00	0,00	0.0%
•		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,008.88	3,542.00	-41.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	228,919,29	234,928,17	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			228,919,29	234,928.17	2.6%
d) Other Restatements		9795	0.00	0.00	
e) Adjusted Beginning Balance (F1c + F1d)			228,919.29	234,928.17	0.0%
2) Ending Balance, June 30 (E + F1e)			234,928.17		2.6%
Components of Ending Fund Balance			204,020,17	238,470.17	1.5%
a) Nonspendable		ĺ		같은 100 km 200 km 20 1990 km 200 km	
Revolving Cash		0744			
Stores		9711	0.00	0.00	0.0%
Prepaid Items		9712	0.00	0,00	0.0%
Ail Others		9713	0.00	0.00	0.0%
		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					0.078
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00
e) Unassigned/Unappropriated			0.00	0.00	0.0%
Reserve for Economic Uncertainties		9789	224 000 47	000 100	
Unassigned/Unappropriated Amount		9790	234,928.17	238,470.17	1.5%
		8/80	0.00	0.00	0.0%

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

15 63552 0000000 Form 17 E8AD8AZYGR(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES	· · · · · · · · · · · · · · · · · · ·				
1) LCFF Sources		8010-8099	0,00	0.00	0
2) Federal Revenue		8100-8299	0.00	0.00	0
3) Other State Revenue		8300-8599	0.00	0.00	
4) Other Local Revenue		8600-8799	0.00	0.00	
5) TOTAL, REVENUES			0.00	0.00	0
B. EXPENDITURES			and the second second	1	(
1) Certificated Salaries		1000-1999	0.00		
2) Classified Salaries		2000-2999	0.00	0,00	C C
3) Employee Benefits			0.00	0.00	0
4) Books and Supplies		3000-3999	0.00	0.00	0
		4000-4999	0.00	0.00) c
5) Services and Other Operating Expenditures		5000-5999	1,454,658.83	0.00	-100
6) Capital Outlay		6000-6999	0.00	0.00	c
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,	0.00		
8) Other Outgo - Transfers of Indirect Costs		7400-7499	0.00	0.00 607333666000000000000000	C
		7300-7399	0.00,	0.00 (Contraction)	사람이 물건이 있어?
9) TOTAL, EXPENDITURES	·		1,454,658.83	0.00	-100
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - B9)			(1,454,658.83)	0.00	-100
D. OTHER FINANCING SOURCES/USES		······		-/	100
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	
b) Transfers Out		7600-7629	0.00		0
2) Other Sources/Uses		7000-7029	0.00	0.00	0
a) Sources		0000 0070			
		8930-8979	3,158,289.35	0.00	-100
b) Uses		7630-7699	0.00	0.00	0
3) Contributions		8980-8999	0.00	0.00	0
4) TOTAL, OTHER FINANCING SOURCES/USES			3,158,289.35	0.00	-100
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,703,630.52	0.00	-100
. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,631,200.01	3,334,830.53	104.
b) Audit Adjustments		9793	0.00	0.00	0.
c) As of July 1 - Audited (F1a + F1b)			1,631,200,01	3,334,830.53	104.
d) Other Restatements		9795	0.00	0.00	0.
e) Adjusted Beginning Balance (F1c + F1d)			1,631,200.01	3,334,830.53	
2) Ending Balance, June 30 (E + F1e)			1	1	104,
Components of Ending Fund Balance			3,334,830.53	3,334,830.53	0.
•					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.
Stores		9712	0.00	0.00	0.
Prepaid Items		9713	0.00	0.00	0.
All Others		9719	0.00	0.00	0.
b) Restricted		9740	0.00	0.00	0.
c) Committed			STATES AND AND A	4 Cardet Little To	
Stabilization Arrangements		9750	0.00	0.00	
Other Commitments		9760	0,00	0.00	0.
d) Assigned		0100	0,00	0.00	0.
Other Assignments		0700			
-		9780	3,334,830.53	3,334,830.53	0.
e) Unassigned/Unappropriated		Ì			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.
ASSETS			ĺ		
) Cash					
a) in County Treasury		9110	3,334,830.53		
1) Falr Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1		
			0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awalting Deposit		9140	0.00		

SACS Financial Reporting Software - SACS V10.1

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets					
		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,334,830.53		
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	a se de se constante presente en la service presente a service de la service de la service de la service de la		
3) Due to Other Funds			an a		
		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES			ľ		
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			0.004.000.00		
			3,334,830.53		
EDERAL REVENUE					
FEMA		8281	0.00	0.00	4
All Other Federal Revenue		8290	0.00	0.00	
TOTAL, FEDERAL REVENUE			0.00	0.00	1
THER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	
Other Subventions/In-Lieu Taxes			1	0.00	
		8576	0.00	0.00	(
All Other State Revenue		8590	0.00	0.00	C
TOTAL, OTHER STATE REVENUE			0.00	0.00	(
THER LOCAL REVENUE					· · · · · · · · · · · · · · · · · · ·
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		0015			
		8615	0.00	0.00	C
Unsecured Roll		8616	0.00	0.00	C
Prior Years' Taxes		8617	0.00	0.00	c
Supplemental Taxes		8618	0.00	0.00	C
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	c
Other		8622	0.00		
Community Redevelopment Funds Not Subject to LCFF Deduction				0.00	C
		8625	0.00	0.00	C
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	C
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	٥
Leases and Rentals		8650	0.00	0.00	Q
nterest		8660	0.00	0.00	C
let Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	
Other Local Revenue		JUL	0.00	0.00	0
		0.005			
All Other Local Revenue		8699	0.00	0.00	0
All Other Transfers In from All Others		8799	0.00	0.00	0
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0
TAL, REVENUES			0.00	0.00	0
ASSIFIED SALARIES				1	

SACS Financial Reporting Software - SACS V10.1

				E8AD8AZYGR(20
Description Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	1
Clerical, Technical and Office Salaries	2400	0.00	0.00	
Other Classified Salaries	2900	0.00	0.00	
TOTAL, CLASSIFIED SALARIES		0.00	0.00	
MPLOYEE BENEFITS	· · · · · · · · · · · · · · · · · · ·			1
STRS	3101-3102	0.00	0.00	
PERS	3201-3202	0.00	0.00	
OASD1/Medicare/Alternative	3301-3302	0.00	0.00	
Health and Welfare Benefits	3401-3402	. 0.00	0.00	
Unemployment Insurance	3501-3502	0.00	0.00	
Workers' Compensation	3601-3602	0.00	0.00	
OPEB, Allocated	3701-3702	0.00	0.00	
OPEB, Active Employees	3751-3752	0.00	0.00	
Other Employ ee Benefits	3901-3902	0,00	0.00	
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	
OOKS AND SUPPLIES			NUMERAL STREET	
Books and Other Reference Materials	4200	0.00	0.00	
Materials and Supplies	4300	0.00	0.00	nga ses crimen presi
Noncapitalized Equipment	4400	0.00	0.00	
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	
RVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	
Travel and Conferences	5200	0.00	0.00	
Insurance	5400-5450	0.00	0.00	
Operations and Housekeeping Services	5500	0.00	0.00	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	36,755.49	0.00	-10
Transfers of Direct Costs	5710	0.00	0.00	
Fransfers of Direct Costs - Interfund	5750	0.00	0.00	에서 가지 않았다. 이 가지
Professional/Consulting Services and Operating Expenditures	5800	1,417,903.34	0.00	-10
Communications	5900	0.00	0.00	
OTAL, SERVICES AND OTHER OPERATING EXPENDITURES		1,454,658.83	0.00	-10
PITAL OUTLAY				-10
and	6100	0.00	0.00	
and Improvements	6170	0.00	0.00	
ulidings and Improvements of Buildings	6200	0.00	0.00	
ooks and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	
quipment	6400	0.00	0.00	
gulpment Replacement	6500	0.00	1	
ease Assets	6600	0.00	0.00	
ubscription Assets	6700	0.00	0.00	
OTAL, CAPITAL OUTLAY	0100	0.00	0.00	
IER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	
ther Transfers Out				
All Other Transfers Out to All Others	7299			
abt Service	7299	0.00	0.00	
Repayment of State School Bullding Fund Aid - Proceeds from Bonds	7105			
Debt Service - Interest	7435	0.00	0.00	
Other Debt Service - Principal	7438	0.00	0.00	I
TAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	7439	0.00	0.00	
AL, EXPENDITURES		0.00	0.00	(
		1,454,658.83	0.00	-100
TERFUND TRANSFERS IN				
Other Authorized Interfund Transfers In	8919	0.00	0.00	(
TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	
TERFUND TRANSFERS OUT				
fo: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	ċ
Other Authorized Interfund Transfers Out	7619	0.00	0.00	C
TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	C
ER SOURCES/USES				

CallfomIa Dept of Education SACS Financial Reporting Software - SACS V10.1

File: Fund-D, Version 5

.

ł

Unaudited Actuals Building Fund Expenditures by Object

15 63552 0000000 Form 21 E8AD8AZYGR(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	3,158,289.35	0.00	-100.0
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds		1 7			
Proceeds from Certificates of Participation		8971	0,00	0.00	0,0
Proceeds from Leases		8972	0.00	0,00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0,00	0.0
Proceeds from SBITAs		8974	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			3,158,289.35	0.00	-100.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0,00	0.0
CONTRIBUTIONS				A State And State State	
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
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,158,289.35	0.00	-100.09

١

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
A. REVENUES			WE SHE STREET			
1) LCFF Sources		8010-8099	0.00	0,00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	· [제 1 / 4 · 1 · 1 · 1 · 1 · 7 · 2 · 2 · 2 · 2 · 2 · 2 · 2 · 2 · 2	
3) Other State Revenue		8300-8599	0.00	0.00		
4) Other Local Revenue		8600-8799	0.00	0.00		
5) TOTAL, REVENUES			0.00	0.00	1	
B. EXPENDITURES (Objects 1000-7999)			A MARCHINE AND A MARCHINE		A STAN STATUT	
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		Ò.00	0.00		
3) Pupil Services	3000-3999		0.00	0.00	이 물건 것 같아. 가지도 가지도 않는 것이 같아.	
4) Ancillary Services	4000-4999		0.00	0.00		
5) Community Services	5000-5999		0.00	0.00		
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		1,454,658,83	0.00	-100.0%	
9) Other Outgo	9000-9999	Except 7600-	}		100.078	
10) TOTAL, EXPENDITURES		7699	0.00	0.00	0.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			1,454,658.83	0.00	-100.0%	
FINANCING SOURCES AND USES (A5 -B10)			(1,454,658.83)	0.00	-100.0%	
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers						
a) Transfers In						
		8900-8929	0,00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses		i				
a) Sources		8930-8979	3,158,289.35	0.00	-100.0%	
b) Uses 3) Contributions		7630-7699	0,00	0.00	0.0%	
		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			3,158,289.35	0.00	-100.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) F. FUND BALANCE, RESERVES			1,703,630.52	0.00	-100.0%	
1) Beginning Fund Balance						
a) As of July 1 - Unaudited				i		
b) Audit Adjustments		9791	1,631,200.01	3,334,830.53	104.4%	
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0.00	0.0%	
d) Other Restatements			1,631,200.01	3,334,830.53	104.4%	
e) Adjusted Beginning Balance (F1c + F1d)		9795	0.00	0.00	0.0%	
2) Ending Balance, June 30 (E + F1e)			1,631,200.01	3,334,830.53	104.4%	
Components of Ending Fund Balance			3,334,830.53	3,334,830.53	0.0%	
a) Nonspendable						
Revolving Cash						
Stores		9711	0.00	0.00	0.0%	
Prepald Items		9712		0.00	0.0%	
All Others		9713	0.00	0.00	0.0%	
b) Restricted		9719	0.00	0.00	0.0%	
c) Committed		9740	0.00	0.00	0.0%	
Stabilization Arrangements						
Stabilization Arrangements Other Commitments (by Resource/Object)		9750	0.00	0.00	0.0%	
d) Assigned		9760	0.00	0.00	0.0%	
a) Assigned Other Assignments (by Resource/Object)						
e) Unassigned/Unappropriated		9780	3,334,830,53	3,334,830,53	0.0%	
Reserve for Economic Uncertainties		0700				
Unassigned/Unappropriated Amount		9789	0.00	0.00	0.0%	
		9790	0.00	0.00	0.0%	

.

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	
2) Federal Revenue		8100-8299	0.00	이 사람은 사람들은 것이 같다.	
3) Other State Revenue		8300-8599	0.00	a - the states are classically	이 것같은 것이다.
4) Other Local Revenue		8600-8799	3,922,788.86		
5) TOTAL, REVENUES		0000-01-05			
B. EXPENDITURES			3,922,788.86	8,477.00	
1) Certificated Salarles		1000 1000			
2) Classified Salaries		1000-1999	0.00		
		2000-2999	0.00	0.00	
3) Employee Benefits		3000-3999	0.00	0.00	
4) Books and Supplies		4000-4999	0.00	0.00	
5) Services and Other Operating Expenditures		5000-5999	516,182.62	0.00	-10
6) Capital Outlay		6000-6999	92,324.00	0.00	-10
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,	0.00		
8) Other Outgo - Transfers of Indirect Costs		7400-7499	0.00	0.00	14,500 k Agel an international
9) TOTAL, EXPENDITURES		7300-7399	0.00	0.00	
2. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			608,506.62	0.00	-10
INANCING SOURCES AND USES (A5 - B9)			3,314,282.24	8,477.00	-9
D. OTHER FINANCING SOURCES/USES					-3
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	
b) Transfers Out		7600-7629	0.00		
2) Other Sources/Uses		1000 1020	0.00	0.00	
a) Sources		8930-8979			
b) Uses			0.00	0.00	+
3) Contributions		7630-7699	0.00 ייידיים אינט אינט אינט אינט אינט אינט אינט אינט	0.00) Alara da anterestrator
4) TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	0.00	0.00	경험관 문화
			0.00	0.00	
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,314,282.24	8,477.00	-99
FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,281,873.97	14,596,156.21	29
b) Audit Adjustments		9793	0.00	0.00	C
c) As of July 1 - Audited (F1a + F1b)			11,281,873.97	14,596,156.21	29
d) Other Restatements		9795	0.00	0.00	C
e) Adjusted Beginning Balance (F1c + F1d)			11,281,873.97	14,596,156.21	29
2) Ending Balance, June 30 (E + F1e)			14,596,156.21	14,604,633.21	C
Components of Ending Fund Balance					· · · ·
a) Nonspendable					
Rev olving Cash		9711	0.00	0.00	-
Stores		9712	A CONTRACT MARKET AND A CONTRACT OF A	0.00	0 2010/07/07/07/07
Prepald Items			0.00	0.00	0
All Others		9713	0.00	0.00	0
b) Restricted		9719	0.00	0.00	0
-		9740	9,925,627.63	9,925,627.63	0
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0
Other Commitments		9760	0.00	0.00	0
d) Assigned					
Other Assignments		9780	4,670,528.58	4,679,005.58	0
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	,	9789	0.00	0.00	0.
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.
ASSETS					
) Cash					
a) in County Treasury		9110	13,941,595.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120			
c) in Revolving Cash Account			0.00		
d) with Fiscal Agent/Trustee		9130	0.00		
		9135	133.11		
e) Collections Awaiting Deposit		9140	0.00		

SACS Financial Reporting Software - SACS V10.1

1.111

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00	· · · · · · · · · · · · · · · · · · ·	
3) Accounts Receivable		9200	664,025.85		
4) Due from Grantor Government		9290	0,00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepald Expenditures			1997 N. 2010 N.		
8) Other Current Assets		9330	0.00		
		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			14,605,754.24		
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	9,598.03		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			9,598.03		
. DEFERRED INFLOWS OF RESOURCES			8,080,03		
1) Deferred Inflows of Resources					
		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			14,596,156.21		
THER STATE REVENUE					
Tax Relief Subventions					
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				0.00	
Other Local Revenue					
County and District Taxes					
-					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	
Unsecured Roll		8616	0,00	0.00	
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		I
Sales		0023	0.00	0.00	
Sale of Equipment/Supplies		8631	0.00	0.00	4
nterest		8660	369,827.44	8,477.00	-9
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(
Fees and Contracts					
MitIgation/Developer Fees		8681	3,552,961.42	0.00	-100
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	(
All Other Transfers In from All Others		8799	0.00	0.00	(
TOTAL, OTHER LOCAL REVENUE			3,922,788.86	8,477.00	-96
TAL, REVENUES			3,922,788.86	8,477.00	
RTIFICATED SALARIES			5,522,100,00	0,477,00	-99
Other Certificated Salaries		1000			
		1900	0.00	0.00	0
			0.00	0.00	0
ASSIFIED SALARIES					
lassified Support Salaries		2200	0.00	0.00	C

SACS Financial Reporting Software - SACS V10.1

File: Fund-D, Version 5

2

Description Resource C	odes Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	
Clerical, Technical and Office Salaries	2400	0.00	0.00	
Other Classified Salaries	2900	0.00	0.00	
TOTAL, CLASSIFIED SALARIES		0.00		
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	
PERS	3201-3202	0.00	1	
OASDI/Medicare/Alternative	3301-3302	0.00	1	
Health and Welfare Benefits	3401-3402	0.00	1	
Unemployment Insurance	3501-3502			
Workers' Compensation	3601-3602	0.00	0.00	
OPEB, Allocated		0.00	0.00	
OPEB, Active Employees	3701-3702	0.00	0.00	
	3751-3752	0.00	0.00	
Other Employee Benefits	3901-3902	0.00	0.00	
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	
BOOKS AND SUPPLIES				
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	
Books and Other Reference Materials	4200	0.00	0.00	
Materials and Supplies	4300	0,00	0.00	n da kara ni da di da di
Noncapitalized Equipment	4400	0.00	0.00	
TOTAL, BOOKS AND SUPPLIES		0,00	0.00	
SERVICES AND OTHER OPERATING EXPENDITURES	· · · · · · · · · · · · · · · · · · ·		0.00	
Subagreements for Services	5100	0.00		
Travel and Conferences	5200		0.00	
Insurance		0.00	0.00	
Operations and Housekeeping Services	5400-5450	0.00	0.00	
	5500	0.00	0.00	
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	0.00	0.00	
Transfers of Direct Costs	5710	0.00	0.00	
Transfers of Direct Costs - Interfund	5750	0.00	0.00	
Professional/Consulting Services and Operating Expenditures	5800	516,182.62	0.00	-10
Communications	5900	0.00	0.00	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		516,182.62	0.00	-10
APITAL OUTLAY				
Land	6100	0.00	0.00	
Land Improvements	6170	0.00	0.00	
Buildings and Improvements of Buildings	6200	92,324,00		
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	1	0.00	-10
Equipment		0.00	0.00	
Equipment Replacement	6400	0.00	0.00	1
	6500	0.00	0.00	
Lease Assets	6600	0.00	0.00	
Subscription Assets	6700	0.00	0.00	
TOTAL, CAPITAL OUTLAY		92,324.00	0.00	-10
HER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	
Debt Service		0.00	0.00	(
Debt Service - Interest	7438	0.00		
Other Debt Service - Principal		0.00	0.00	C
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	7439	0.00	0.00	c
		0.00	0.00	
TAL, EXPENDITURES '		608,506.62	0.00	-100
ERFUND TRANSFERS				
NTERFUND TRANSFERS IN			ļ	
Other Authorized Interfund Transfers In	8919	0.00	0.00	٥
a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0
NTERFUND TRANSFERS OUT				
To: State School Building Fund/County School Facilities Fund	7613	0.00	0.00	
Other Authorized Interfund Transfers Out	7619		0.00	0
D) TOTAL, INTERFUND TRANSFERS OUT	1019	0.00	0.00	0
		0.00	0.00	0
IER SOURCES/USES		1	1	

SACS Financial Reporting Software - SACS V10.1

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds			·····		
Proceeds from Disposal of Capital Assets		8953	0.00	0,00	0,0
Other Sources					0.0
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds					0.0
Proceeds from Certificates of Participation		8971	0.00	0,00	0,0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.07
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	0.09
USES				0,00	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	0.09
CONTRIBUTIONS			South Service March		0.07
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.05
Contributions from Restricted Revenues		8990	0.00	0.00	0.0% 0.0%
(e) TOTAL, CONTRIBUTIONS			0,00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

					Form E8AD8AZYGR(2023-2
Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES	· · · · · · · · · · · · · · · · · · ·		SHOP MANY		Alter a l'étaire a la car
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0,00	0.09
4) Other Local Revenue		8600-8799	3,922,788.86	8,477.00	-99.8%
5) TOTAL, REVENUES			3,922,788.86	8,477.00	
B. EXPENDITURES (Objects 1000-7999)			Set a 22 Dickey Bank	Cardena Cardenaet	-99.8%
1) Instruction	1000-1999		0.00	0.00	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	한다. 아이는 것은 말 같은 것을 못 했다. 한	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		- CONTRACTOR CONTRACTOR CONTRACTOR	0.00	0.0%
8) Plant Services	8000-8999		54,525.82	0,00	-100.0%
9) Other Outgo		Except 7600-	553,980.80	0.00	-100.0%
10) TOTAL, EXPENDITURES	9000-9999	7699	0.00	0.00	0.0%
C, EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			608,506.62	0.00	-100.0%
FINANCING SOURCES AND USES (A5 -B10)			3,314,282.24	8,477.00	-99.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,314,282.24	8,477.00	-99,7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,281,873.97	14,596,156.21	29,4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,281,873.97	14,596,156.21	29.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,281,873.97	14,596,156.21	29,4%
2) Ending Balance, June 30 (E + F1e)			14,596,156.21	14,604,633.21	
Components of Ending Fund Balance				11000121	0.1%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	
Stores		9712	0.00	stala ang sa mang sa paga 🖓	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740		0.00	0.0%
c) Committed		STAC STAC	9,925,627.63	9,925,627.63	0.0%
Stabilization Arrangements		9750			
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
d) Assigned		9760	0.00	0.00	0.0%
Other Assignments (by Resource/Object)					
e) Unassigned/Unappropriated		9780	4,670,528.58	4,679,005.58	0.2%
Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9789	0.00	0.00	0.0%
ondongnow on appropriated Antount		9790	0.00	0.00	0.0%

.

÷

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	9,925,627.63	9,925,627.63
Total, Restricted Balance		9,925,627.63	9,925,627.63

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES			No. Constant State		
1) LCFF Sources		8010-8099	0.00	0.00	
2) Federal Revenue		8100-8299	0.00	0.00	28 이번 28 같은
3) Other State Revenue		8300-8599	0.00		
4) Other Local Revenue		8600-8799		0.00	
5) TOTAL, REVENUES		0000-0799	37,015.88	0.00	-10
B. EXPENDITURES			37,015.88	0.00	-10
1) Certificated Salaries					
2) Classified Salaries		1000-1999	0.00	0.00	
		2000-2999	0.00	0.00	
3) Employee Benefits		3000-3999	0.00	0.00	
4) Books and Supplies		4000-4999	0.00	0.00	
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	
6) Capital Outlay		6000-6999	0.00	0.00	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00 0.00	1945년 - 124
9) TOTAL, EXPENDITURES			0.00	0.00	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - B9)			37,015.88	0.00	47
D. OTHER FINANCING SOURCES/USES	·		01,010,00	0.00	-10
1) Interfund Trensfers					
a) Transfers In		8900-8929	0.00	0.00	
b) Transfers Out		7600-7629	0.00	0.00	
2) Other Sources/Uses			0.00	0.00	
a) Sources		8930-8979	0.00		
b) Uses			0.00	0.00	
3) Contributions		7630-7699	0.00 See Disconsistent of the second	0.00	et la 1966 deserve e proposa e comp
4) TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	0.00	0.00	
			0.00	0.00	
NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			37,015.88	0.00	-10
FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,080.19	109,096.07	5
b) Audit Adjustments		9793	0.00	0.00	1
c) As of July 1 - Audited (F1a + F1b)			72,080,19	109,096.07	5
d) Other Restatements		9795	0.00	0,00	5
e) Adjusted Beginning Balance (F1c + F1d)			72,080.19	109,096.07	
2) Ending Balance, June 30 (E + F1e)			109,096.07		5
Components of Ending Fund Balance			109,090,07	109,096.07	
a) Nonspendable					
Revolving Cash					
-		9711	0.00	0.00	
Stores		9712	0.00	0.00	(
Prepaid Items		9713	0.00	0.00	(
All Others		9719	0.00	0.00	(
b) Restricted		9740	0.00	0.00	c
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	C
Other Commitments		9760	0.00	0.00	(1887): (18. (20. 60) 1
d) Assigned				0.00	U U
Other Assignments		9780	109,096.07	100 000 07	-
e) Unassigned/Unappropriated		4	10100101	109,096.07	0 1. programski 1. SVI.
Reserve for Economic Uncertainties		0700		(1) 建建筑和	
Unassigned/Unappropriated Amount		9789 9790	0.00	0.00	Ó
ASSETS		8190	0.00	0.00	0
Cash					
a) in County Treasury		0110			
		9110	105,358.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

SACS Financial Reporting Software - SACS V10.1

1

	<u></u>		2023-24	2024-25	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,737.56		
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			109,096.07		
H. DEFERRED OUTFLOWS OF RESOURCES				[1
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					1
1) Accounts Pay able		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K, FUND EQUITY			0.00		
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			109,096.07		
FEDERAL REVENUE			109,090.07		
All Other Federal Revenue		8200			
TOTAL, FEDERAL REVENUE		8290	0.00	0.00	0.0
OTHER STATE REVENUE			0.00	0.00	0.0
School Facilities Apportionments					
Pass-Through Revenues from State Sources		8545	0.00	0.00	0,0
All Other State Revenue		8587	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		8590	0.00	0.00	0.0
			0.00	0.00	0.0
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0,0
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	37,015.88	0.00	-100.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			37,015.88	0.00	-100.09
DTAL, REVENUES			37,015.88	0.00	-100.09
LASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	- 0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
APLOYEE BENEFITS	· · · · · · · · · · · · · · · · · · ·		0.00	0.00	0.0%
STRS		3101-3102	0.00	0.00	
PERS		3201-3202		0.00	. 0.09
DASDI/Medicare/Alternative			0.00	0.00	0.0%
Health and Welfare Benefits		3301-3302	0.00	0.00	0.09
Jnemployment Insurance		3401-3402	0.00	0.00	0.0%
		3501-3502	0.00	0.00	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.0%
DPEB, Allocated		3701-3702	0.00	0.00	0.0%
DPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employ ee Benefils		3901-3902	0.00	0.00	0,0%
OTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

California Dept of Education SACS Financial Reporting Software - SACS V10.1

Unaudited Actuals County School Facilities Fund Expenditures by Object

					E8AD8AZYGR(2023-	
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
BOOKS AND SUPPLIES				and the second sec	DilletellCe	
Books and Other Reference Materials		4200	0.00	0.00		
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		
SERVICES AND OTHER OPERATING EXPENDITURES				0.00	0.0	
Subagreements for Services		5100	0.00	0.00	0.0	
Travel and Conferences		5200	0.00	0.00		
Insurance		6400-5450	0.00	0.00	0.0	
Operations and Housekeeping Services		5500	0.00	0.00		
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0	
Transfers of Direct Costs		5710	0.00	0.00	0.0	
Transfers of Direct Costs - Interfund		5750	0.00	0,00	0.0	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0	
Communications		5900	0.00	0.00	. 0,0	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0	
CAPITAL OUTLAY				0.00	0.0	
Land		6100	0.00	0.00		
Land Improvements		6170	0.00	0.00	0.0	
Buildings and Improvements of Buildings		6200	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	0.09	
Lease Assets		6600	0.00	0.00	0.09	
Subscription Assets		6700	0.00	0.00	0.09	
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.09	
THER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%	
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools		7211	0.00	0.00		
To County Offices		7212		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		1230	0.00	0.00	0.0%	
Debt Service - Interest		7438				
Other Debt Service - Principal		7439	0,00	0.00	0,0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		1439	0.00	0.00	0.0%	
TAL, EXPENDITURES			0.00	0.00	0.0%	
TERFUND TRANSFERS			0.00	0.00	0.0%	
NTERFUND TRANSFERS IN						
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8040				
Other Authorized Interfund Transfers In		8913	0.00	0.00	0.0%	
a) TOTAL, INTERFUND TRANSFERS IN		8919	0.00	0.00	0.0%	
NTERFUND TRANSFERS OUT			0.00	0.00	0.0%	
To: State School Building Fund/County School Facilities Fund		7010				
Other Authorized Interfund Transfers Out		7613	0.00	0.00	0.0%	
b) TOTAL, INTERFUND TRANSFERS OUT		7619	0.00	0.00	0.0%	
HER SOURCES/USES			0.00	0.00	0.0%	
OURCES						
Proceeds						
Proceeds from Disposal of Capital Assets		0055				
Other Sources		8953	0.00	0.00	0.0%	
Transfers from Funds of Lapsed/Reorganized LEAs		0007				
Long-Term Debt Proceeds		8965	0.00	0.00	0.0%	
Proceeds from Certificates of Participation						
Proceeds from Certificates of Participation Proceeds from Leases		8971	0.00	0.00	0.0%	
		8972	0.00	0.00	0.0%	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%	
Proceeds from SBITAs		8974	0.00	0.00	0.0%	
All Other Financing Sources		8979	0.00	0.00	0.0%	
) TOTAL, SOURCES			0.00	0.00	0.0%	

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: Fund-D, Version 5 ÷

Unaudited Actuals County School Facilities Fund Expenditures by Object

15 63552 0000000 Form 35 E8AD8AZYGR(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
USES					·
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
(d) TOTAL, USES			0,00	0.00	0.0%
CONTRIBUTIONS					· ·
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.03
Contributions from Restricted Revenues		8990	0.00	0.00	0.03
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

E&AD&AZYGR(;					
Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0,00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,015.88	0.00	1
5) TOTAL, REVENUES			37,015.88	0.00	
B, EXPENDITURES (Objects 1000-7999)			AND CONTRACTOR OF		121 122 20 20 20
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	날 것 같은 것은 것 같은 것 같았다.
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	승규가 같은 것이 같은 것이 같은 것이 같은 것이 없다.
5) Community Services	5000-5999		0.00	12월 20일 20일 20일 20일 20일	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999			0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
	0000-0999	-	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)			37,015.88	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses				0100	0.0%
a) Sources		8930-8979	0.00	0.00	0.000
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	ACT WE TO REPORT OF A DESCRIPTION OF A D	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0000-0000	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			37,015.88	0.00	0.0%
F. FUND BALANCE, RESERVES			01,010.00	0,00	-100.0%
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70 000 10	100 000 07	
b) Audit Adjustments			72,080.19	109,096.07	51.4%
c) As of July 1 - Audited (F1a + F1b)		9793	0.00	0.00	0.0%
			72,080.19	109,096.07	51.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,080.19	109,096.07	51.4%
2) Ending Balance, June 30 (E + F1e)			109,096.07	109,096.07	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	0.00	0.00	0.0%
¢) Committed					0,076
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	and a second second seconds a
d) Assigned		5,50	5.00	0.00	0.0%
Other Assignments (by Resource/Object)		9780	109,096.07	100 000 07	
e) Unassigned/Unappropriated		8100	104/040/01	109,096.07	0.0%
Reserve for Economic Uncertainties		0700			
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	λ τ	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance			0.00	0.00

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

15 63552 0000000 Form 51 E8AD8AZYGR(2023-24)

A. REVENUES 010 AURI	8AZYGR(202
1) DF Serries 40:04.000 0.00 0.00 2) Freering Norman 80:04.000 0.00 0.00 1) Other State Norman 80:04.000 28.05.00 0.00 1) Other State Norman 80:04.000 88.05.00 0.00 1) Other State Norman 20:02.000 0.00 0.00 0.00 1) Other State Norman 20:02.000 0.00 0.00 0.00 1) Intervent Norman 40:04.000 0.00 0.00 0.00 0) Other Outge Intervents Orman 10:05.000 0.00 0.00 0.00 1) Other Outge Intervents Orman 10:05.000 0.00 0.00 0.00 1) Other Outge Intervents Orman 10:05.000 0.00 0.00 0.00 1) Other Outge Intervents Orman 10:05.000 0.00 0.00 0.00 1) Other Outge I	Percent Difference
a) Columination Solversame 200 4000 0.000 0.000 b) Cherr Loss Revenue 880.4869 2.8.7.10 0.000 c) Cherr Loss Revenue 880.4189 2.8.7.10 0.000 c) Cherr Loss Revenue 880.4189 2.8.7.10 0.000 c) Cherr Loss Revenue 880.4180 2.8.7.10 0.000 c) Cherr Loss Revenue 880.4180 2.8.7.10 0.000 c) Constrict Behavion 200.0290 0.00 0.00 c) Constrict Constrict Transfers of Indices Costs 200.02 0.00 0.00 c) Constrict Constrict Costs Atto Usalos (A -	
0 0 0 0 0 0 0 0 0 0 0 0 0 10 0	0
	0.
a) DOTAL REPENDENCES 32,445.00 0.000 a. EXPENDITURES 100-1189 3.00 3.00 3.00 3.00 2) Clearline Selentes 200,00 3.0	-100
b. EXPENDITURES 0.00 1) Certificated States 100-1995 0.00 2) Canatifies States 0.00 0.00 3) Endpaine 0.00-1995 0.00 0.00 3) Endpaine 0.00-1995 0.00 0.00 4) Section of Other Operating Experimence 0.00 0.00 0.00 6) Capital Outlay 7000-700 985,17.00 0.00 0.00 7) Other Outge acadulay Transfers of Indirect Costs 7000-700 985,17.00 0.00 0.00 6) Other Outge acadulay Transfers of Indirect Costs 7000-700 985,17.00 0.00 0.00 6) Other Outge Acadulay Transfers of Indirect Costs 7000-700 985,17.00 0.00 0.00 6) Torte Acades acadulay Transfers of Indirect Costs 7000-702 0.00 0.00 0.00 9) Torte Acades Acadulas (Az - B) Caccess Beneform SourceSources 0.00 0.00 0.00 1) Indeniar Transfers Of 7000-732 0.00 0.00 0.00 1) Section Machines 7800-782 0.00 0.00 0.00 0.00 </td <td>-100.</td>	-100.
B. EXERPTURES 100-190 8.00 8.00 8.00 1) Catalifient Statutes 200.0200 8.00 8.00 8.00 3) Endpairs 300.0299 9.00 8.00 8.00 8.00 3) Endpairs 300.0299 9.00 8.00	-100.
2) Classifier Salaries 2000 2899 0.00 0.00 3) Endoyse Browins 3000 3990 0.00 0.00 6) Sorie and Suppliers 4000-4990 0.00 0.00 6) Sorie and Supplier 6000 5999 0.00 0.00 6) Orbital Contral Granting Expenditures 6000 5999 0.00 0.00 7) Orbital Contral Granting Expenditures 6000 5999 0.00 0.00 9) Orbital Contral Granting Expenditures 7000 7990 998 517.0 0.00 9) Orbital Contral Granting Expenditures 7000 7990 998 517.0 0.00 9) Orbital Contral Granting Expenditures (104172.00 0.00 0.00 9) Orbital Sources 0.00 0.00 0.00 0.00 9) Orbital Sources 0.00 0.00 0.00 0.00	
1) Carlot Point Poin	0.
1) Ends300-3990.000.004) Books and Supplier400-4991006005) Services and Dupplier600-5890.006006) Optin Cubp (ackubing Transfars of Indirect Cests700-78998.617.006007) Ohror Cubp - transfars of Indirect Cests700-78998.617.006001) Ohror Cubp - transfars of Indirect Cests700-78960.0060.001) Ohror Cubp - transfors In910-9820.0060.001) Ohror Cubp - transfors In910-9820.0060.001) Ohror Cubp - transfors In910-9820.0060.002) Ohror Source-Uuse710-7000.00701) Ohror Cubp - transfors In910-980.0060.001) Ohror Cubp - transfors In910-990.0060.002) Ohror Source-Uuse717.000.00701) Ohror Cubp - transfors In910-9060.0060.001) Ohror Cubp - transfors In910-9060.0060.001) Ohror Cubp - transfors In910-9060.0060.001) Ohror Cubp - transfors In910-9060.0060.00 <td>0. 0.</td>	0. 0.
1) Boards and Sapplies 4000-489 1.00 0.00 0) Barrices and Other Operating Expenditures 5000-5600 0.00 0.00 0) Other Outpor (accluding Transfer of Indirect Costs) 7100-7280, 7400-7280, 7400-7280 986,617.00 0.00 0) Other Outpor Indirect Costs 7300-7280 986,617.00 0.00 0) Other Outpor Transfer of Indirect Costs 7300-7280 986,617.00 0.00 0, Other Outpor Exerct Costs 986,617.00 0.00 0.00 0, Other Outpor Transfer of Indirect Costs 7300-7280 0.00 0.00 0, Other Sources Able Uses (AL = 9) (168,172.00 0.00 0.00 0) Transfer O, Marces Able Uses (AL = 9) 1010000 0.00 0.00 0.00 0) Transfer Sources Able Uses (AL = 9) 7300-7800 0.00 0.00 0.00 0) Other Sources Able Uses (AL = 9) 7300-7800 0.00 0.00 0.00 1) Datafer Outpor Exerces Able Uses (AL = 9) 7300-7800 0.00 0.00 0.00 1) Other Sources Able Uses (AL = 9) 7300-7800 0.00 0.00 0.00 <td< td=""><td></td></td<>	
b) Services und Other Operating Expenditures 5000-0009 0.00 0.00 0) Operational Cultury 7000-7000	0.
b) Capital Outlay 0000-0000 7007-200 7400-7400 7400-7400 7400-7400 7400-7400 7400-7400 7400-7400 7400-7400 7400-7400 7400-7400 7400-7400 7400-7400 7400-7400 7400-7400 7400-7400 7400-7400 7400-7400 7500-7300 7500-7300 7500-7300 7500-7500	0.
T T	0.
Notion (account of the set of th	0,
a) TOTAL, EXPENDITURES DOMAIN CONCENTION C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER (163,172.00) 0.00 D. OTHER FINANCING SOURCEBUSES (163,172.00) 0.00 0.00 a) Transfore In 8000-823 0.00 0.000 0.00 b) Transfore In 8000-823 0.00 0.00 0.00 c) Transfore In 8000-823 0.00 0.00 0.00 c) Transfore In 8000-823 0.00 0.00 0.00 c) Other Sourcea/Uses 8300-8379 224,983.00 0.00 0.00 c) Other Sourcea/Use 7303.7669 0.00 0.00 0.00 0.00 c) TOTAL, OTHER FINANCING SOURCES/USES 23,983.00 0.00 0.00 0.00 c) TOTAL, OTHER FINANCING SOURCES/USES 23,983.00 0.00 0.00 0.00 c) NOREASE (DECREASE) IN FUND BALANCE (C + D4) 71,791.00 0.00 0.00 0.00 c) NOREASE (DECREASE) IN FUND BALANCE (C + D4) 9753 0.00 0.00 0.00 c) Advot 1 - Lineutind 9763<	-100.
C. EXCESS IDEFICIENCY OF REVENUES OVER EXPENDITURES BEFORE OTHER (163, 172,00) 0.00 PINAMONO SCESS AND USES (AS - BB) (163, 172,00) 0.00 1) Interfund Transfers (163, 172,00) 0.00 a) Transf or In 9800-8929 0.00 0.00 b) Transfers OL4 7800-7629 0.00 0.00 2) Other Sources/Uses 9800-8979 224, 695.00 0.00 b) Uses 7830-7699 0.00 0.00 2) Other Sources/Uses 8900-8979 224, 695.00 0.00 b) Uses 7830-7699 0.00 0.00 c) TOTAL, OTHER FINANCING SOURCES/USES 8900-8979 224, 695.00 0.00 c) TOTAL, OTHER FINANCING SOURCES/USES 71,791.00 0.00 0.00 c) TOTAL, OTHER FINANCING SOURCES/USES 8900-8979 0.00 0.00 0.00 1) Destrump Total Balance 71,791.00 0.00 0.00 0.00 0.00 1) Didte Restatements 9793 0.00 0.00 0.00 0.00 c) A diulti / Audital Granting Balance 9711	ò,
FINANCING SOURCES AND USES (AS - B9) (163,172,00) 0.00 1) Interfund Transfers 800.9229 0.00 0.00 a) Transfers In 800.9229 0.00 0.00 b) Transfers In 800.9229 0.00 0.00 2) Other RIVANCING SOURCES/USES 8830.4979 234,983.00 0.00 2) Other Sources/Uses 7830.7999 0.00 0.00 3) Contributions 8804.4999 0.00 0.00 4) TOTAL CHER FINANCING SOURCES/USES 234,983.00 0.00 0.00 2. NET INCREASE (DECREASES) IN FUND BALANCE (c + D.4) 71,71.00 0.00 0.00 1) Boginnap Fund Balanco 9793 0.00 0.00 0.00 a) As of Juby 1 - Audited (f = n F f h) 582,812.00 864,803.00 0.00 0) Adde Idigning Balanco (F t - F f d) 582,812.00 864,803.00 0.00 0) Addet Idigning Balanco (F t - F f d) 582,812.00 864,803.00 0.00 0) Addet Idigning Balanco (F t - F f d) 582,812.00 864,803.00 0.00 2) Endring Fund Balanco 9773	-100.
1) Interfund Transfers 800-8028 0.00 0.00 a) Transfers Out 7800-7828 0.00 0.00 b) Transfers Out 8500-8078 0.00 0.00 c) Other Sources(Uses 8500-8078 234,883.00 0.00 b) Uses 7800-7829 0.00 0.00 c) Other Sources(Uses 8500-8079 0.00 0.00 c) Other Sources(Uses 7800-7829 0.00 0.00 c) Contributions 8800-8079 0.00 0.00 c) Distributions 8800-8079 0.00 0.00 c) Distributions 8793 0.00 0.00 c) A of July 1 - Unaudited 9793 0.00 0.00 c) A of July 1 - Unaudited 9795 0.00 0.00 c) A of July 1 - Unaudited 9795 0.00 0.00 c) A of July 1 - Unaudited 9712 0.06 0.00 c) Stores </td <td>-100.4</td>	-100.4
a) Transfore In 8000-9829 0.00 0.00 b) Transfore Out 7600-7629 0.00 0.00 2) Other Sources/Uses 8800-9879 224,983.00 0.00 b) Sources 7300-7669 0.00 0.00 b) Other Sources/Uses 7300-7669 0.00 0.00 c) Other KINANCING SOURCES/USES 224,983.00 0.00 0.00 c) TOTAL, OTHER FINANCING SOURCES/USES 234,983.00 0.00 0.00 E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 71,791.00 0.00 0.00 f) Replining Tund Balance 71,791.00 0.00 0.00 0.00 j) As of July 1 - Unsudited 5793 0.00 0.00 0.00 c) As of July 1 - Unsudited 5793 0.00 0.000 0.00 c) As of July 1 - Unsudited Balance (F t + F ti) 582,812.00 654,603.00 664,603.00 c) As of July 1 - Unsudited Balance (F t + F ti) 684,603.00 664,603.00 664,603.00 c) And Other Fuel Balance (F t + F ti) 684,603.00 664,603.00 664,603.00	
b) Transfers Out Totol Out Out 2) Other Sources/Uses 8930-8979 2244,903.00 0.00 a) Sources 9930-8979 2244,903.00 0.00 3) Contributions 8980-8999 0.00 0.00 3) Contributions 8980-8999 0.00 0.00 4) TOTAL, OTHER FINANCING SOURCES/USES 224,903.00 0.00 0.00 ENET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 71791.00 0.00 0.00 a) As of July 1 - Unaudited 9703 582,812.00 654,603.00 a) As of July 1 - Unaudited 9703 582,812.00 654,603.00 b) Audit Adjutiments 9795 0.00 0.00 c) As of July 1 - Audited (F1s + F1s) 582,812.00 654,603.00 c) Adjutid Boginhing Balance (F1c + F1d) 654,603.00 654,603.00 c) Adjutid Boginhing Balances (F1c + F1d) 654,603.00 654,603.00 c) Endreg Balance, June 30 (F1c + F1d) 654,603.00 654,603.00 c) Endreg Balance, June 30 (F1c + F1d) 654,603.00 654,603.00 c) Endreg Balance, June 30	
b) Transfers Out 7600-7629 0.00 0.00 2) Other Sources/Uses 8300-8709 234,993.00 0.000 b) Ources 7300-7699 0.00 0.000 3) Sources 8800-8999 0.00 0.000 3) Onthulutos 8800-8999 0.00 0.000 4) TOTAL, OTHER FINANCING SOURCES/USES 234,993.00 0.000 0.000 ENT INCREASE DECREASE IN FUND BALANCE (C + D4) 771,71.00 0.000 0.000 F. FUND BALANCE, RESERVES 1) Beginning Fund Balance 9793 0.000 0.000 o) And I digatimenta 9793 0.00 0.000 0.000 o) Aday 1 - Auditod (F 1a + F 1b) 582,812.00 664,603.00 664,603.00 o) Aday 1 - Auditod (F 1a + F 1b) 664,603.00 <td>0.0</td>	0.0
2) Other Sources/Uses 850-9579 234,983.00 0.00 a) Sources 7530-7659 0.00 0.00 3) Contributions 880-9899 0.00 0.00 4) TOTAL, OTHER FINANCINO SOURCES/USES 234,983.00 0.00 5. NET INCREASE [DECREASE] IN FUND BALANCE (c + D4) 71,791.00 0.00 1) Beginning Fund Balance 71,791.00 0.00 1) Beginning Fund Balance 9791 582,812.00 654,603.00 0, Ad July 1 - Unsulted 9793 0.00 0.00 0, Ad July 1 - Unsulted 9793 682,812.00 654,603.00 0, Ad July 1 - Unsulted, file F f h) 882,812.00 654,603.00 0, Ad July 1 - Unsulted, file F f h) 882,812.00 654,603.00 0) Adlatad Beginning Balance (Fl c + Fl d) 884,603.00 654,603.00 1) Bedinding Fl c + Fl d) 684,603.00 654,603.00 1) And Rubid Beginning Balance (Fl c + Fl d) 684,603.00 654,603.00 1) Androg Cash 9711 0.00 0.00 10 Other Restatements 9713 0.00 0.00 10 Adulatad Beginning Balance (Fl c + Fl d) 654,603.00 0	0,0
b) Use 763.7669 60.00 0.00 3) Contributions 880-8999 0.00 0.00 4) TOTAL, OTHER FINANCIS SOURCES/USES 24,85.00 0.00 E. NET INOREASE [DECREASE] IN FUND BALANCE (c + D4) 71,791.00 0.00 r, FUND BALANCE, RESERVES 71,791.00 0.00 0.00 a) As of July 1 - Unautified 9791 582,812.00 654,803.00 b) Audit Adjustments 9793 0.00 0.00 c) As of July 1 - Unautified 9791 582,812.00 654,803.00 d) Audit Adjustments 9795 0.00 0.00 c) As of July 1 - Unautified 9795 0.00 0.00 d) Other Restatements 9795 0.00 0.00 c) As of July 1 - Unautified 968,812.00 654,803.00 654,803.00 2) Ending Balance, June 30 (C + F 14) 668,812.00 654,803.00 654,803.00 2) Ending Balance June 30 (C + F 14) 664,803.00 654,803.00 654,803.00 Stores 9711 0.00 0.00 0.00 0.00 0.00	0,0
b) Uses 7350-7690 0.00 0.00 3) Carthutions 6860-6999 6.00 0.00 4) TOTAL, OTHER FINANCING SOURCES/USES 234,85.00 0.00 ENT INCREASE [DECREASE] IN FUND BALANCE (C + D4) 71,791.00 0.00 F. FUND BALANCE, RESERVES 6864,803.00 6854,803.00 a) As of July 1 - Unaudited 9791 682,812.00 6854,803.00 b) Audit Adjutaments 9795 0.00 0.00 c) As of July 1 - Unaudited (F1a + F1b) 682,812.00 6654,803.00 c) Audit Adjutaments 9795 0.00 0.00 c) Adapted Bajming Fund Balance (F1a + F1d) 8632,812.00 6654,803.00 c) Adapted Bajming Jalance (F1a + F1d) 8634,803.00 664,803.00 c) Ending Balance, June 30 (C + F1a) 864,803.00 664,803.00 Components C adming Fund Balance 9711 0.00 0.00 a) Nonspandable 9712 0.00 0.00 Frequit Items 9714 0.00 0.00 b) Restricted 9740 0.00 0.00 b)	400.4
3) Contributions BBB0-9999 0.00 0.00 4) TOTAL, OTHER FINANCING SOURCES/USES 234,983,00 0.00 E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 71,791.00 0.00 F. FUND BALANCE, RESERVES 71,791.00 0.00 a) Ac of July 1 - Unaudited 9791 582,812.00 9654,603.00 c) Ad of July 1 - Unaudited 9791 582,812.00 9654,603.00 c) Ad of July 1 - Unaudited 9795 0.00 0.00 c) Ad of July 1 - Unaudited 9795 0.00 0.00 c) Ad of July 1 - Unaudited 9795 0.00 0.00 c) Ad of July 1 - Unaudited 9795 0.00 0.00 c) Ad of July 1 - Unaudited 9795 0.00 0.00 c) Ad stated Beginning Balance (F1 o + F10) 582,812.00 6654,603.00 664,603.00 c) Adjusted Beginning Balance (F1 o + F10) 582,812.00 6654,603.00 664,603.00 664,603.00 664,603.00 664,603.00 664,603.00 664,603.00 664,603.00 664,603.00 664,603.00 60,00 6,00 6,00	-100.0
(1) TOTAL, OTHER FINANCING SOURCES/USES 234,853,0 0.00 E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 71,791.00 0.00 F. FUND BALANCE, RESERVES	0.0
E.NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 71,731.0 0.00 F, FUND BALANCE, RESERVES 71,731.0 0.00 0.00 a) As of July 1 - Unaudited 9791 582,812.00 654,603.00 0.00 b) Audit Adjustments 9793 0.00 0.00 0.00 0.00 c) A of July 1 - Audited (F1a + F1b) 582,812.00 654,603.00 0.00 0.00 c) A of July 1 - Audited (F1a + F1b) 582,812.00 654,603.00 0.00 0.00 c) A of July 1 - Audited (F1a + F1d) 582,812.00 654,603.00 0.00 0.00 c) A of July 1 - Audited Beginning Balance (F1a + F1d) 582,812.00 654,603.00 654,603.00 2) Ending Balance, June 30 (E + F1e) 682,812.00 654,603.00 654,603.00 654,603.00 Components of Ending Fund Balance 9711 0.00 0.00 0.00 0.00 Stores 9712 0.00 0.00 0.00 0.00 0.00 J All Others 9713 0.00 0.00 0.00 0.00 0.00 0.00 0.00 <td>0,0</td>	0,0
F. FUND BALANCE, RESERVES 0.00 0.00 1) Beginning Fund Belance 9791 582,812.00 654,603.00 a) As of July 1 - Unaudited 9793 0.00 0.00 b) Audit Adjustments 9793 0.00 0.00 c) As of July 1 - Audited (F1a + F1b) 582,812.00 654,603.00 d) Other Restatements 9795 0.00 0.00 e) Adjusted Beginning Balance, (F1c + F1d) 862,812.00 654,603.00 2) Ending Bulance, June 30 (E + F1e) 664,603.00 664,603.00 Components of Ending Fund Balance 9711 0.00 0.00 a) Nonspendable 9711 0.00 0.00 RovcVing Cash 9711 0.00 0.00 stores 9713 0.00 0.00 j) Restricted 9719 0.00 0.00 j Commited 9719 0.00 0.00 j Naspendeble 9719 0.00 0.00 j Naspendeble 9719 0.00 0.00 j Commited 9760 0.00	-100,0
1) Beginning Fund Belance 9791 582,812.00 654,603.00 a) As of July 1 - Unaudited 9793 0.00 0.00 b) Audit Adjustments 9793 0.00 0.00 c) As of July 1 - Audited (F1a + F1b) 652,812.00 664,603.00 d) Other Restatements 9795 0.00 0.00 a) Adjusted Beginning Balance (F1o + F1d) 682,812.00 664,603.00 2) Ending Balance, June 30 (E + F1e) 684,603.00 664,603.00 Components of Ending Fund Balance 8795 0.00 664,603.00 3) Nonspandable 8711 0.000 0.000 Rov of Ving Cash 9714 0.000 0.000 Stores 9714 0.000 0.000 J Prepaid Items 9714 0.000 0.000 All Others 9714 0.000 0.000 J All Others 9714 0.000 0.000 c) Committend 9719 0.000 0.000 stabilization Arrangements 9719 0.000 0.000 o) Committends 9760 0.000 0.000 d) Assigned/Unapyropr	-100.0
a) As of July 1 - Unaudited 9791 982,812.00 6654,603.00 b) Audit Adjustments 9793 0.00 0.00 o) As of July 1 - Audited (F1a + F1b) 682,812.00 6654,803.00 d) Other Restatements 97965 0.00 0.00 a) Adjusted Beginning Balance (F1o + F1d) 882,812.00 6854,803.00 2) Ending Balance, June 30 (E + F1e) 885,812.00 6854,803.00 Components of Ending Fund Balance 8711 0.00 0.000 a) Nonspandable 9713 0.00 0.000 Stores 9713 0.00 0.000 Prepaid Items 9713 0.00 0.000 Al Others 9713 0.00 0.000 o) Committed 9713 0.00 0.000 J Al Others 9713 0.00 0.000 o) Committed 9760 0.00 0.000 o) Une Saigned/Unaperopriated 9760 0.00 0.000 d) Alssigned/Unaperopriated Amount 9789 0.000 0.000 o) Unassigned/Unaperopriated Amount 9789 0.000 0.000	
b) Audit Adjustments 0.00 0.00 c) As of July 1 - Audited (F1s + F1b) 582,812.00 6654,803.00 d) Other Restatements 9795 0.00 0.00 e) Adjusted Beginning Balance (F1c + F1d) 582,812.00 6654,803.00 2) Ending Balance, June 30 (E + F1e) 6854,603.00 6654,603.00 Components of Ending Fund Balance 6854,603.00 6654,603.00 a) Nonspondable 711 0.00 0.00 Rovolving Cash 9711 0.00 0.00 Stors 9713 0.00 0.00 Prepaid Items 9713 0.00 0.00 All Others 9713 0.00 0.00 b) Restricted 9760 0.00 0.00 c) Committed 9760 0.00 0.00 c) All Others 9760 664,603.00 664,603.00 c) Assigneed/Unappropriated 9780 664,603.00 654,603.00 c) Unassigned/Unappropriated Amount 9780 0.00 0.00	
c) As of July 1 - Audited (F1a + F1b) 582,812,00 664,603,00 d) Other Restatements 9795 0.00 0.00 e) Adjusted Beginning Balance (F1c + F1d) 582,812,00 664,603,00 664,603,00 2) Ending Balance, June 30 (E + F1e) 664,603,00 664,603,00 664,603,00 Components of Ending Fund Balance 9711 0.00 0.00 a) Nonspendable 9712 0.00 0.00 Revolving Cash 9713 0.00 0.00 Stores 9713 0.00 0.00 b) Restricted 9719 0.00 0.00 c) Committed 9719 0.00 0.00 b) Restricted 9709 0.00 0.00 c) Committed 9700 0.00 0.00 c) Committed 9760 0.00 0.00 d) Assigned/Unappropriated 9789 664,603,00 654,603,00 e) Unassigned/Unappropriated Amount 9780 664,603,00 654,603,00	12.3
d) Other Restatements 9795 0.00 0.00 e) Adjusted Beginning Balance (F1 + F1d) 582.812.00 654,603.00 654,603.00 2) Ending Balance, June 30 (E + F1e) 664,603.00 664,603.00 664,603.00 Components of Ending Fund Balance 9711 0.00 0.000 a) Nonspendable 9711 0.00 0.000 Revolving Cash 9712 0.000 0.000 Stores 9713 0.000 0.000 Prepaid Items 9713 0.000 0.000 All Others 9719 0.00 0.000 b) Restricted 9760 0.00 0.000 c) Committed 9760 0.00 0.000 c) Committents 9760 0.00 0.000 d) Assigned/ 9780 664,603.00 664,603.00 e) Unassigned/Unappropriated 9789 0.00 0.000	0.0
a) Adjusted Beginning Balance (F1o + F1d) 0.00 0.00 2) Ending Balance, June 30 (E + F1e) 664,603.00 664,603.00 664,603.00 2) Ending Fund Balance 664,603.00 664,603.00 664,603.00 664,603.00 a) Nonspendable 711 0.00 0.000 0.000 Stores 9712 0.00 0.000 0.000 Prepaid Items 9713 0.00 0.000 0.000 All Others 9719 0.00 0.000 0.000 b) Restricted 9740 0.00 0.00	12.3
2) Ending Balance, June 30 (E + F1e) 654,603,00 654,603,00 Components of Ending Fund Balance 654,603,00 654,603,00 a) Nonspendable 9711 0,00 0,000 Revolving Cash 9711 0,00 0,000 Stores 9712 0,00 0,000 Prepaid Items 9713 0,00 0,000 All Others 9749 0,00 0,000 b) Restricted 9740 0,00 0,000 c) Committed 9760 0,00 0,000 Stabilization Arrangements 9760 0,00 0,000 Other Assignments 9780 654,603,000 654,603,000 e) Unassigned/Unappropriated 9789 0,000 0,000 e) Unassigned/Unappropriated Amount 9789 0,000 0,000	0,0
Components of Ending Fund Balance Control Contro Control Control <t< td=""><td>12.3</td></t<>	12.3
a) Nonspendable Second Se	0.0
Revolving Cash 9711 0,00 0,00 Stores 9712 0,00 0,00 Prepaid Items 9713 0,00 0,00 All Others 9719 0,00 0,00 b) Restricted 9719 0,00 0,00 c) Committed 9710 0,00 0,00 c) Committed 9760 0,00 0,00 d) Assigned 9760 0,00 0,00 d) Assigned/Unappropriated 9780 664,603.00 664,603.00 e) Unassigned/Unappropriated Amount 9780 9780 0,00 0,00 Unassigned/Unappropriated Amount 9780 0,00 0,00 0,00	
Stores 9712 0.00 0.00 Prepaid Items 9713 0.00 0.00 All Others 9719 0.00 0.00 b) Restricted 9719 0.00 0.00 c) Committed 9719 0.00 0.00 c) Committed 9760 0.00 0.00 other Commitments 9760 0.00 0.00 d) Assigned 9780 664,603.00 664,603.00 e) Unassigned/Unappropriated 9789 0.00 0.00 Unassigned/Unappropriated Amount 9780 664,603.00 6.00	
Stores 9712 0.00 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 9740 0.00 0.00 c) Committed 9750 0.00 0.00 Other Commitments 9760 0.00 0.00 d) Assigned 9780 664,603.00 664,603.00 e) Unassigned/Unappropriated 9789 0.00 0.00 Unassigned/Unappropriated Amount 9780 664,603.00 654,603.00	0.0
Prepaid Items 9713 0.00 0.00 All Others 9719 0.00 0.00 b) Restricted 9740 0.00 0.00 c) Committed 9750 0.00 0.00 Other Commitments 9760 0.00 0.00 d) Assigned 9780 664,603.00 664,603.00 e) Unassigned/Unappropriated 9780 0.00 0.00 Unassigned/Unappropriated Amount 9780 0.00 0.00	지난 영양을 얻었다.
All Others 9719 0,00 0,00 b) Restricted 9740 0,00 0,00 0,00 c) Committed 9750 0,00 0,00 0,00 Stabilization Arrangements 9750 0,00 0,00 0,00 Other Commitments 9760 0,00 0,00 0,00 d) Assigned 9780 654,603.00 654,603.00 e) Unassigned/Unappropriated 9789 0,00 0,00 Unassigned/Unappropriated Amount 9780 0,00 0,00	0.0
b) Restricted 970 0.00 0.00 c) Committed 9750 0.00 0.00 Stabilization Arrangements 9750 0.00 0.00 Other Commitments 9760 0.00 0.00 d) Assigned 9780 654,603.00 654,603.00 e) Unassigned/Unappropriated 9789 0,00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00	0.0
c) Committed 9750 0.00 0.00 Stabilization Arrangements 9750 0.00 0.00 Other Commitments 9760 0.00 0.00 d) Assigned 9780 654,603.00 654,603.00 other Assigned/Unappropriated 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00	0.0
Stabilization Arrangements 9750 0.00 0.00 Other Commitments 9760 0.00 0.00 d) Assigned 9760 654,603.00 654,603.00 e) Unassigned/Unappropriated 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00	0.0
Other Commitments 9760 0.00 0.00 d) Assigned 9780 654,603.00 654,603.00 e) Unassigned/Unappropriated 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00	
d) Assigned ore ore ore Other Assignments 9780 654,603.00 654,603.00 e) Unassigned/Unappropriated 9789 0.00 0.00 Unassigned/Unappropriated Amount 9790 0.00 0.00	0.0
Other Assignments 9780 654,603.00 654,603.00 e) Unassigned/Unappropriated 9789 0.00 0.00 Tunassigned/Unappropriated Amount 9790 0.00 0.00	0.0
e) Unassigned/Unappropriated 9789 0.00 0.00 Unassigned/Unappropriated Amount 9780 0.00 0.00	
Reserve for Economic Uncertainties 9789 0,00 0.00 Unassigned/Unappropriated Amount 9780 0.00 0.00	0.0
Unassigned/Unappropriated Amount 9790 0.00 0.00	
	0.0
	0.09
) ASSETS	
1) Fair Value Adjustment to Cash in County Treasury 9111 0.00	
b) in Banks 9120 0.00	
c) in Revolving Cash Account 9130	
d) with Fiscal Agent/Trustee 9135 0.00	
e) Collections Awalting Deposit 9140 0.00	
ifomia Dept of Education	

California Dept of Education SACS Financial Reporting Software - SACS V10.1

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

Į

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,887.00		
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			AND AND STATES AND		
9) Lease Receivable		9340	0.00		
10) TOTAL, ASSETS		9380	0.00		
			654,603.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		·	0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES		· · · · · · · · · · · · · · · · · · ·	0,00		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		9090			
<pre></pre>			0.00		
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)					
			654,603.00		
EDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	
TOTAL, FEDERAL REVENUE			0.00	0.00	1
THER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	2,857.00	0.00	-100
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	(
TOTAL, OTHER STATE REVENUE			2,857.00	0.00	-100
THER LOCAL REVENUE					-100
Other Local Revenue					
County and District Taxes					
Voted indebtedness Levies					
Secured Roll					
Unsecured Roll		8611	699,533.00	0.00	-100
		8612	64,181.00	0.00	-100
Prior Years' Taxes		8613	1,926.00	0.00	-100
Supplemental Taxes		8614	46,213,00	0.00	-100
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	874.00	0.00	-100
Interest		8660	16,861.00	0.00	-100
Net Increase (Decrease) In the Fair Value of Investments		8662	0.00	0.00	0
Other Local Revenue		l	1		•
All Other Local Revenue		8699	0.00	0.00	0
All Other Transfers In from All Others		8799	0.00	0.00	
IOTAL, OTHER LOCAL REVENUE			829,588.00		0
TAL, REVENUES			832,445.00	0.00	-100
HER OUTGO (excluding Transfers of Indirect Costs)				0,00	-100
bebt Service					
Bond Redemptions		7433	117,824.00	0.00	-100.
Bond Interest and Other Service Charges		7434	877,793.00	0.00	-100
Debt Service - Interest		7438	0.00	0.00	0.
Other Debt Service - Principal		7439	0.00	0.00	0,
OTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			995,617.00	0.00	~100.
TAL, EXPENDITURES			995,617.00	0.00	-100.
ERFUND TRANSFERS					-100.
TERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	-
			0.00	0,00	0.

SACS Financial Reporting Software - SACS V10.1

Unaudited Actuals Bond Interest and Redemption Fund Expenditures by Object

15 63552 0000000 Form 51 E8AD8AZYGR(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.03
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			1		
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	234,963.00	0,00	-100.09
(c) TOTAL, SOURCES			234,963,00	0.00	-100.0%
USES	1		· · · · · · · · · · · · · · · · · · ·		
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	·····				0.07
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%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			234,963.00	0.00	-100.0%

ø

-

					E8AD8AZYGR(2023-24
Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 • Budget	Percent Difference
A. REVENUES					and the second second
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,857.00	0.00	-100,0%
4) Other Local Revenue		8600-8799	829,588.00	0.00	-100.0%
5) TOTAL, REVENUES			832,445.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)			Dollar Martine Contract		
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) Anciliary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0,00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0,00	0.0%
9) Other Outgo	9000-9999	Except 7600- 7699	995,617.00		and the second
10) TOTAL, EXPENDITURES			995,617.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)				0.00	-100.0%
D. OTHER FINANCING SOURCES/USES			(163,172.00)	0.00	-100.0%
1) Interfund Transfers					
a) Transfers In		8900-8929			
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		7000-7629	0.00	0.00	0.0%
a) Sources		8930-8979			
b) Uses		7630-7699	234,963.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0000-0000	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			234,963.00	0.00	-100.0%
F. FUND BALANCE, RESERVES	**************************************		71,791.00	0.00	-100.0%
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	592 040 00	074 000 00	
b) Audit Adjustments		9793	582,812.00	654,603.00	12.3%
c) As of July 1 - Audited (F1a + F1b)	•	8/93	0.00	0.00	0.0%
d) Other Restatements		9795	582,812.00	664,603.00	12.3%
e) Adjustèd Beginning Balance (F1c + F1d)		9795	0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			582,812.00	654,603.00	12.3%
Components of Ending Fund Balance			654,603.00	654,603.00	0.0%
a) Nonspendable		- -			
Revolving Cash		0744			
Stores		9711	0.00	0.00	0.0%
Prepaid Items		9712	0.00	0.00	0.0%
All Others		9713	0.00	0.00	0.0%
b) Restricted		9719	0.00	0.00	0.0%
c) Committed		9740	0.00	0.00	0.0%
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	654,603.00	654,603.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

.

,

,

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

•

Page 5

	20	23-24 Unaudited Ac	tuals	2024-25 Budget			
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA	
A. DISTRICT				d <u>to i den portan</u>			
1. Total District Regular ADA		1	1]	l	
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)	1,498.00	1,498.00	1,498,00	1,468.00	1,468.00	1,468.00	
2. Total Basic Ald Choice/Court Ordered Voluntary Pupil Transfer Regular ADA							
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)							
3. Total Basic 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)	1,498.00	1,498.00	1,498.00	1,468.00	1,468.00	1,468.00	
5. District Funded County Program ADA	ļ						
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						<u> </u>	
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)	1,498.00	1,498.00	1,498.00	1,468.00	1,468.00	1,468.00	
7. Adults in Correctional Facilities						.,	
8, Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)							

	20	23-24 Unaudited Ac	tuals	2024-25 Budget			
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA	
B. COUNTY OFFICE OF EDUCATION						<u> </u>	
1. County Program Alternative Education Grant ADA							
a. County Group Home and Institution Pupils		1	1	1		T	
b. Juvenile Halls, Homes, and Camps							
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]							
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00	
2. District Funded County Program ADA				JI	I	0.00	
a. County Community Schools			1	l		I	
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 Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						<u> </u>	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00	
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00	
4. Adults in Correctional Facilities						0.00	
5. County Operations Grant ADA							
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)							

2023-24 Unaudited Actuals AVERAGE DAILY ATTENDANCE

÷.

	202	23-24 Unaudited Ac	tuals		2024-25 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						l
Authorizing LEAs reporting charter school SACS financial data in th	heir Fund 01, 09, or 62	use this worksheet i	o report ADA for thos	e charter schools.		
Charter schools reporting SACS financial data separately from the						
FUND 01: Charter School ADA corresponding to SACS financia	and the second s				······	
1. Total Charter School Regular ADA			Т	1	I	
2. Charter School County Program Alternative Education ADA		I	I			
a. County Group Home and Institution Pupils			T	7	·····	<u>Г</u>
b. Juvenile Halis, Homes, and Camps]		
 c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] 		<u></u>		-		
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			L	<u></u>	L0.00	0.00
a. County Community Schools			T.		······	
b. Special Education-Special Day Class						
c. Special Education-NPS/LC				[
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0,00	0.00	0,00	0.00	0.00	
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 Fun			0.00	0.00
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						·····
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						0.00
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LC1						
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
3. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0,00	0.00	0.00
D. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	5,825,200.00	0.00	5,825,200.00	0.00	0.00	5,825,200.00
Work in Progress			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:						***********
Land Improvements	3,972,134.00		3,972,134.00			3,972,134.00
Buildings	11,965,725.00		11,965,725.00			11,965,725.00
Equipment	1,799,177.00	67,494.00	1,866,671.00			1,866,671.00
Total capital assets being depreciated	17,737,036.00	67,494.00	17,804,530,00	0.00	0.00	17,804,530.00
Accumulated Depreciation for:						***********
Land Improvements	(1,499,001.00)	(359, 113.00)	(1,858,114.00)			(1,858,114.00)
Buildings	(5,456,607.00)	(570,722.00)	(6,027,329.00)			(6,027,329.00)
Equipment	(1,697,707.00)	(46,646.00)	(1,744,353.00)			(1,744,353.00)
Total accumulated depreciation	(8,653,315.00)	(976,481.00)	(9,629,796.00)	0.00	0.00	(9,629,796.00)
Total capital assets being depreciated, net excluding lease and subscription assets	9,083,721.00	(908,987.00)	8,174,734.00	0.00	0.00	8,174,734.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00	1		0.00
Accumulated amortization for subscription assets			0.00		***************************************	· 0.00
Total subscription assets, net	0.00	0.00	. 0.00	0.00	0.00	0,00
Governmental activity capital assets, net	14,908,921.00	(908,987.00)	13,999,934.00	0.00	0.00	13,999,934.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work In Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreclated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
usiness-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

,

Unaudited Actuals FINANCIAL REPORTS 2023-24 Unaudited Actuals Summary of Unaudited Actual Data Submission

15 63552 0000000 Form CA E8AD8AZYGR(2023-24)

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	58.12%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	***************************************
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$340,117.69
	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 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	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	\$17,304,207.89
	Appropriations Subject to Limit	\$17,304,207,89
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	
	Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	5.59%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

To the County Super	intendent of Schools				
to the obtainty super					
2023-24 UNAUDITED approved and filed by	ACTUAL FINANCIAL REPORT. This report was prepared the governing board of the school district pursuant to Ed	I in accordance with Education Code Section 41010 and is hereby jucation Code Section 42100.			
Signed:		Date of Meeting: Sep 15, 2024			
	Clerk / Secretary of the Governing Board				
	(Orlginal signature required)				
To the Superintendent	of Public Instruction:				
2023-24 UNAUDITED to Education Code Se	ACTUAL FINANCIAL REPORT. This report has been ver ction 42100.	ified for accuracy by the County Superintendent of Schools pursuant			
Signed:		Date:			
	County Superintendent/Designee				
<u></u>	(Original signature required)				
For additional informat	ion on the unaudited actual reports, please contact:				
For County Office of	Education:	For School District:			
Griselda Aceves	*****	Ty Bryson			
Name		Name			
District Fiscal Analyst		Superintendent			
Title		Title			
Into		(661) 836-6658			
(661) 636-4185					
		Telephone			
(661) 636-4185		Telephone tbry son@lakesideusd.org			

Lakeside Union Elementary 2023-24 Unaudited Actuals Kern County GENERAL FUND Current Expense Formula/Minimum Classroom Compensation										15 63552 (דסו E8AD8AZYGR(2	rm CEA
PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	7,189,500.96	301	0,00	303	7,189,500.96	305	120,008.16		307	7,069,492.80	309
2000 - Classified Salaries	2,762,088.45	311	75,238.68	313	2,686,849.77	315	129,779.76	***********	317	2,557,070.01	319
3000 - Employee Benefits	5,685,213.98	321	280,698,04	323	5,404,515.94	325	147,457.67		327	5,257,058,27	329
4000 - Books, Supplies Equip Replace. (6500)	1,251,851.73	331	0.00	333	1,251,851.73	335	624,512.51	******	337	627,339,22	339
5000 - Services & 7300 - Indirect Costs	2,746,217.07	341	12,877.00	343	2,733,340.07	345	152,933.89	******	347	2,580,406.18	349
				ΤΟΤΑΙ	19,266,058.47	365			ΤΟΤΑΙ	18,091,366.48	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salarles as Per EC 41011	. 1100	5,529,075.62	375
2. Salaries of Instructional Aldes Per EC 41011.	2100	1,429,103.51	380
3. STRS.	3101 & 3102	1,562,303.14	382
4. PERS	3201 & 3202	313,812.21	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	175,936.48	384
6. Health & Welfare Benefits (EC 41372)			1
(Include Health, Dental, Vision, Pharmaceutical, and			1
Annuity Plans).	3401 & 3402	. 1,438,802,50	385
7. Unemploy ment Insurance.	3501 & 3502	3,468.91	390
8, Workers' Compensation Insurance.	3601 & 3602	144,078.70	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salarles and Benefits (Sum Lines 1 - 10)	• • • • • • • • • • • • • • • • • • • •		395
12. Less: Teacher and Instructional Aide Salaries and		10,596,581.07	
Benefits deducted in Column 2			
	*********	0.00	
13a. Less: Teacher and Instructional Aide Salaries and			ĺ
Benefits (other than Lottery) deducted in Column 4a (Extracted).		81,995.14	396
b. Less: Teacher and Instructional Alde Salaries and			
Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS.	••••••	*****	397
		10,514,585.93	501
15. Percent of Current Cost of Education Expended for Classroom			
Compensation (EDP 397 divided by EDP 369) Line 15 must			
equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			
16 District is suggest from EC (4970 keesuse it meats the suggest is		58,12%	
16. District is exempt from EC 41372 because it meets the provisions			
of EC 41374. (If exempt, enter 'X')	• • • • • • • • • • • • • • • • • • • •		

Unaudited Actuals 2023-24 Unaudited Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

PART III: DEFICIENCY AMOUNT A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. 1. Minimum percentage required (60% elementary, 55% unified, 50% high) 60.00% 58.12% 3. Percentage below the minimum (Part III, Line 1 minus Line 2) 1.88% 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)..... 18,091,366.48 5. Deficiency Amount (Part III, Line 3 times Line 4) 340,117.69 PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: CEA, Version 3

Lakeside Union Elementary Kern County		Unau 2023-24 L Schedule of	Unaudited Actuals 2023-24 Unaudited Actuals Schedule of Long-Term Liabilities				15 63552 0000000 Form DEBT E8AD8AZYGR(2023-24)
Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities:						June 30	
General Obligation Bonds Payable	17,969,527.00	(125,483.00)	17,844,044.00		117,825.00	17 726 219 00	
			0.00				
Certificates of Participation Payable			0.00			0.0	
Pass Ravanis Rands Davaha			0.00			0.00	
Other General I one-Tarm Dokt			0.00			0.00	
Net Dension Lishilte.			0.00			0.00	
	7,080,410.00	4,165,589.00	11,245,999.00			11.245.999.00	
	3,153,319.00	(38,540.00)	3,114,779.00			3.114.779.00	
	69,406.00	8,948.00	78,354.00			78 354 00	
			0.00				
Gov emmental activities long-term liabilities	28,272,662.00	4,010,514.00	32,283,176.00	0.00	117,825.00	32,165,351,00	
business-i ype Activities:							00.0
General Obligation Bonds Pay able			0.00				
State School Building Loans Pay able			0.00			0.00	
Certil Induces Unit ratificipation tray able			0.00			0.00	
Pass Revenue Ponde Dourski			0.00			0.00	
			0.00			0.00	
			0.00			0.00	
			0.00			0.00	
			0.00			0.00	
Compensated Absences Pay able			0.00			0.00	
Subscription Laboury			0.00			0.00	
business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: DEBT, Version 3

Printed: 8/23/2024 9:12 AM

÷

Unaudited Actuals 2023-24 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

	Fu	nds 01, 09, and 62		2023-24
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	23,312,245.25
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	715,940.99
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	Ali	5000-5999	1000- 7999	108,614.19
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	405,207.64
3. Debt Service	Ail	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 costs of services for which tuition	Ali	All	8710	
ls received)				0.00

		Expenditures		
9, Supplementa expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not inc	clude 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)				513,821,83
D. Plus additional MOE expenditures:			1000- 7143, 7300- 7439	
1. Expenditures to cov er deficits for food serv loes (Funds 13 and 61) (If negativ e, then zero)	All	ı All	minus 8000- 8699	8,961.71
2. Expenditures to cover deficits for student body activities	Manually entered. Must ne	ot include expenditures In lines A or D1.	441139900000 (<u>220</u> 900000 59000	
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				22,091,444.14
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Av erage Dally Attendance (Form A, Annual ADA Solumn, sum of lines A6 and C9) 3.				1,498.00
s. Expenditures er ADA (Line .E div Ided by ine II.A)				14,747.29

,

Unaudited Actuals 2023-24 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort 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 year official CDE MOE		
calculation). (Note: If the prior y ear MOE was not met, CDE has adjusted the prior y ear base		
to 90 percent of the preceding prior year amount rather than the actual prior year		
expenditure amount.)	10.010.000	10
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From	18,643,260.57	12,819.14
Section IV) 2. Total adjusted base expenditure amounts (Line A plus	0.00	0.00
Line A.1) B. Required effort (Line A.2	18,643,260.57	12,819.14
times 90%)	16,778,934.51	11,537.23
C. Current y ear expenditures (Line I.E and Line II.B)	22,091,444.14	14,747.29
D. MOE deficiency amount, if any (Line B minus Line C) (if negative, then zero)	0.00	0.00

ı

Lakeside Union Elementary Kern County	Unaudited Actuals 2023-24 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures		15 63552 0000000 Form ESMOE 8AZYGR(2023-24)
E. MOE determination (if one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	t	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)		0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)			0.00%
Description of Adjustments	Total Expenditures		Expenditures Per ADA
Total adjustments to			
base expenditures		0.00	0.00

Elementary	
Lakeside Union	Kern County

Unaudited Actuals Fiscal Year 2023-24 School District Appropriations Limit Calculations

15 63552 000000 Form GANN E8AD8AZYGR(2023-24)

		2023-24 Calculations			2024-25 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adiustments*	Entered Data/ Totals
A. PRIOR YEAR DATA		2022-23 Actual				2000
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE		zuzz-zo Actual			2023-24 Actual	
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT						
	14,683,236.14	00-0	14.683.236.14			17 204 207 80
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	1,327.58	0.00	1,327.58			1,498.00
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adi	Adjustments to 2022 22				
3. District Lapses, Reorganizations and Other Transfers				Ao	Adjustments to 2023-24	-24
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT						
(Lines A3 plus A4 minus A5)			0.00			000
7. ADJUSTMENTS TO PRIOR YEAR ADA						2
(Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
R CURPENT VEAD CANN ADA						
	3	2023-24 P2 Report	+		2024-25 P2 Estimate	a
Unaudited actuals 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)	1,498.00		1,498.00	1,468.00		1.468.00
2. Total Charter Schools ADA (Form A, Line C9)	00.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			1,498.00			1,468.00
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE		10000 NC CCUC				
AID RECEIVED		1007-1			zuz4-zə Buaget	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	18,587.26		18,587.26	18,237.00		18.237.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	00.0	-	00.0
3. Other Subventions/In-Lieu Taxes (Object 8029)	00.0		0.00	00.0		00.0
4. Secured Roll Taxes (Object 8041)	2,959,634.60		2,959,634.60	3,037,909.00		3.037.909.00
5. Unsecured Roll Taxes (Object 8042)	285,683.57		285,683.57	315,895.00		315,895.00
6. Prior Y ears' Taxes (Object 8043)	(955.24)		(955.24)	0.00	*	0.00
7. Supplemental Taxes (Object 8044)	82,574.22		82,574.22	62,576.00		62,576.00
California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: GANN_District, Version 9					Printed: 8/23/2024 9:13 AM	024 9:13 AM

Elementary	
Lakeside Union	Kern County

Unaudited Actuals Fiscal Year 2023-24 School District Appropriations Limit Calculations

15 63552 0000000 Form GANN E8AD8AZYGR(2023-24)

		2023-24 Calculations			2024-25 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted	Adīnetmonte*	Entered Data/
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(278,855.03)		(278,855.03)	E E	Silainenfau	1 0tals (335.483.00)
 Cartacters and international Delinquent Laxes (Object 8048) Other Indian Teves (Object 8048) 	2,159.01		2,159.01	0.00		0.00
	0.00		0.00	0.00		0.00
	0.00		0.00	87,606.00		87,606.00
13. Other Non-Ad Valorem Taxes (Ohiert 8622) (Taxes only.)	0.00		0.00	0.00		0-00
	0.00		0.00	0.00		0.00
	0.00		0.00	0.00		
13. Iransrens to Charter Schools in Lieu of Property Taxes (Object 8096) 16. TOTAL TAXES AND SUBVENTIONS						000
(Lines C1 through C15)	3,068,828.39	0.00	3,068,828.39	3.186.740.00	000	3 105 740 00
.					00-0	0,100,140.00
1/- 10 Ceneral Fund from Bond Interest and Redemption						
Fund (Excess debt service taxes) (Object 8914)	00.00		0.00	0.00		0.00
	3 060 000 20					
EXCLUDED APPROPRIATIONS	20'070'070'0	U.UU	3,068,828.39	3,186,740.00	0.00	3,186,740.00
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			150 225 AA			
Qualified Capital Outlay Projects			00.662,861			163, 140.00
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	468,560.42		468,560.42	738.719.83		738 719 83
OTHER EXCLUSIONS		学校ではないで				00.01 1,00 1
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	468,560.42	0.00	627,795.42	738,719.83	0.00	901,859.83
STATE AID RECEIVED (Funds 01, 09, and 62)	*********					
24. LCFF - CY (objects 8011 and 8012)	16,413,673.61		16.413.673.61	16 985 532 00		16 085 532 00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	86.761.21		86 761 21			0.202,000,01
26. TOTAL STATE AID RECEIVED			17-10-100	00.0		0.00
(Lines C24 plus C25)	16,500,434.82	0.00	16,500,434.82	16,985,532.00	0.00	16,985,532.00
DATA FOR INTEREST CALCULATION					*******	
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	25,826,773.43		25,826,773.43	24,866,425.00	**************	24,866,425.00
California Dept of Education				-		

Printed: 8/23/2024 9:13 AM

Page 2

SACS Financial Reporting Software - SACS V10.1 File: GANN_District, Version 9

Unaudited Actuals Fiscal Year 2023-24 School District Appropriations Limit Calculations

15 63552 0000000 Form GANN E8AD8AZYGR(2023-24)

		2023-24 Calculations			2024-25 Calculatíons	
1	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adiustments*	Entered Data/ Totals
28. Total Interest and Return on Investments						1 01013
(Funds 01, 09, and 62; objects 8660 and 8662)	177.999.92		177 000 00	01 070 00		
D. APPROPRIATIONS LIMIT CALCULATIONS			76'000'111	01,370.00		81,970.00
PRELIMINARY APPROPRIATIONS LIMIT		zuzs-z4 Actual			2024-25 Budget	
1. Revised Prior Year Program Limit (Lines A1 plus A6)						
2. Inflation Adjustment			14,683,236.14			17,304,207.89
3. Program Population Adjustment (Lines B3 divided			1.0444			1.0362
by [A2 plus A7]) (Round to four decimal places)						
4. PRELIMINARY APPROPRIATIONS LIMIT			1.1284			0.9800
(Lines D1 times D2 times D3)			00 400 700 27			
APPROPRIATIONS SUBJECT TO THE LIMIT			11,304,201.89			17,572,007.81
5. Local Revenues Excluding Interest (Line C18)			3 ЛЕВ 822 20			
6. Preliminary State Aid Catculation			20.020,000,0			3,186,740.00
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)						
Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but			113,100.00			176,160.00
			14,863,174.92			15,287,127.64
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			14,863,174.92			15 287 127 64
7. Local Revenues in Proceeds of Taxes						10-171 (107/01
Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 a. plus D6c])			15 346 31			000
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3 193 274 70			01,090,500
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)						02.000,142,6
9. Total Appropriations Subject to the Limit			10.02/1001/41			15,226,028.74
a. Local Revenues (Line D7b)			3.193.274.70			
b. State Subventions (Line D8)			14,738,728.61			
c. Less: Excluded Appropriations (Line C23)			627,795.42			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT						
(Lines D9a plus D9b minus D9c)			17,304,207.89			
10. Adjustments to the Limit Per						
Government Code Section 7902.1						
(Line D9d minus D4)			0.00			
SUMMARY		2023-24 Actual		an ann an an Anna an Anna an Anna	2024-25 Budget	
11. Adjusted Appropriations Limit						
California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: GANN_District, Version 9					Printed: 8/23/2024 9:13 AM	.024 9:13 AM

Lakeside Union Elementary Kern County	Unaudited Actuals Fiscal Year 2023-24 School District Appropriations Limit Calculations				15 E8AD8A	15 63552 0000000 Form GANN E8AD8AZYGR/2023-24)
		2023-24 Calculations			2024-25 Calculations	
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines D4 plus D10)			17,304,207.89		190	17,572,007.81
			17 304 207 80			
** Please provide below an explanation for each entry in the adinetments column *		「「「「「「「」」」」	80'107'toc'11			
		-				
Griselda Aceves	gracev es@kem.org	em.org		(661) 636-4185		-
Gann Contact Person	Contact Email Address	il Address	L	Contact Phone Number	lumber	
California Dent of Education						

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: GANN_District, Version 9

Page 4

Printed: 8/23/2024 9:13 AM

	E8AD8AZYGR(2023-2
Part I - General Administrative Share of Plant Services Costs	•
Callfornia's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services cost operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services cost administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administra- percentage of square footage occupied by general administration.	ts attributed to general
A. Salarles 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)	385,559.14
2. Contracted general administrative positions not paid through pay roll	Mentana Baccana constantes and parameters
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.	x
b. If an amount is entered on Line A2a, provide the title, dutles, and approximate FTE of each general	
administrative position paid through a contract. Retain supporting documentation in case of audit.	
B. Salarles and Benefits - All Other Activities	
1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)	
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)	15,003,921.72
C. Percentage of Plant Services Costs Attributable to General Administration	**** ******
(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)	2.57%
Part II - Adjustments for Employment Separation Costs	
When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition	
to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal	
or mass" separation costs.	
Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board	
policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs	
may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation	
costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter	
these costs on Line A for inclusion in the indirect cost pool.	
Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their	
employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden	
Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal	
programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general	
administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.	
A. Normal Separation Costs (optional)	
Enter any normal separation costs pald on behalf of employees of restricted state or federal programs that	
were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400	
rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool.	
Retain supporting documentation,	500 30-09160-09160-093051-080-0860-0666-08-066559-6-91
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
art III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A. Indirect Costs	
1. Other General Administration, less portion charged to restricted resources or specific goals	
(Functions 7200-7600, objects 1000-5999, minus Line B9)	827,466.95
2. Centralized Data Processing, less portion charged to restricted resources or specific goals	
(Function 7700, objects 1000-5999, minus Line B10)	3,823.80

akeside Union Elementary ern County	2023-24 Unaudited Actuals Indirect Cost Rate Worksheet	Form I0 E8AD8AZYGR(2023-
3. External Financial Audit - Single Audi	t (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Fu	nction 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (p	ortion relating to general administrative offices only)	**********************
(Functions 8100-8400, objects 10	00-5999 except 5100, times Part I, Line C)	50,094.11
6. Facilities Rents and Leases (portion i	relating to general administrative offices only)	ND BET KLEF ER BLEF FELSTE KENNEL KUNNELSKE KENNELSKE KENNELSKE KENNELSKE KENNELSKE KENNELSKE KENNELSKE KENNEL
(Function 8700, resources 0000-1	999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separati	on Costs	***********
a. Plus: Normal Separation Costs	(Part II, Line A)	0.00
b. Less: Abnormal or Mass Separ	ation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through	n A7a, minus Line A7b)	881,384.86
9. Carry-Forward Adjustment (Part IV, L	ine F)	161,500.57
10. Total Adjusted Indirect Costs (Line A	v8 plus Line A9)	1,042,885.43
B. Base Costs		
1. Instruction (Functions 1000-1999, obj	acts 1000-5999 except 5100)	12,342,736.41
2. Instruction-Related Services (Function	ns 2000-2999, objects 1000-5999 except 5100)	1,402,810.54
3. Pupil Services (Functions 3000-3999,	objects 1000-5999 except 4700 and 5100)	2,143,684.34
4. Ancillary Services (Functions 4000-49		0,00
5. Community Services (Functions 5000		108,614.19
6. Enterprise (Function 6000, objects 100	. , ,	***************************************
	7100-7180, objects 1000-5999, minus Part III, Line A4)	0.00
	and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	463,768,53
	charged to restricted resources or specific goals only)	0.00
	2000-9999, objects 1000-5999; Functions 7200-7600,	
	ept 0000 and 9000, objects 1000-5999)	0.00
	charged to restricted resources or specific goals only)	0.00
	99, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 100		0.00
	except portion relating to general administrative offices)	0.00
	0-5999 except 5100, minus Part III, Line A5)	1,899,092.86
	ot portion relating to general administrative of fices)	1,035,052.00
	except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation		0.00
a. Less: Normal Separation Costs	(Part II, L'ine A)	0.00
b. Plus: Abnormal or Mass Separati	on Costs (Part II, Line B)	0,00
	4000-5999, objects 1000-5999 except 5100)	0.00
• • •	000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	***************************************
	is 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
	000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
	1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	289,145.00
		0.00
	12 and Lines B13b through B18, minus Line B13a)	18,649,851.87
Straight Indirect Cost Percentage Before (
(For information only - not for use whe	on claiming/recovering indirect costs)	
(Line A8 divided by Line B19) . Preliminary Proposed Indirect Cost Rate		4.73%
	ward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	יישר איז	E 504
t IV - Carry-forward Adjustment	1	5.59%
	adjustment for the difference between indirect costs recoverable using the indirect	
	he actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

Unaudited Actuals

2023-24 Unaudited Actuals

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the	
approved rate was based.	
Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for	
use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs,	
or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than	
the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.	
A. Indirect costs incurred in the current year (Part III, Line A8)	881,384.86
B. Carry-forward adjustment from prior year(s)	************
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	*******
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect	
cost rate (3.86%) times Part III, Line B19); zero if negative	161,500.57
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of	
(approved indirect cost rate (3.86%) times Part III, Line B19) or (the highest rate used to	
recover costs from any program (3.86%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	161,500,57
E. Optional allocation of negative carry-forward adjustment over more than one year	##11997#35000000000000000000000000000000000000
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. Prellminary proposed approved rate (Part III, Line D) if entire negative carry-forward	
adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) If one-half of negative carry-forward	*******
adjustment is applied to the current year calculation and the remainder	
Is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward	>*************************************
adjustment is applied to the current year calculation and the remainder	
is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	
	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if	
Option 2 or Option 3 is selected)	161,500,57

Unaudited Actuals 2023-24 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

			Approved indirect cost rate: Highest rate used in any program:	3.86% 3.86%
 Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,052,314.06	40,619.32	3.86%
01		271,546.09	10,481.68	3,86%
01	6266	11,329.69	437.33	3.86%
01	6331	80,694.81	3,114.82	3.86%
01	6762	86,176.12	3,326.40	3.86%

.

Unaudited Actuals 2023-24 Unaudited Actuals LOTTERY REPORT Revenues, Expenditures and Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR		•			
1. Adjusted Beginning Fund Balance	9791-9795	224,025.05		129,665.95	353,691.00
2. State Lottery Revenue	8560	336,526.36		171,317.32	507,843.68
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		560,551.41	0.00	300,983.27	861,534.68
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	38,013.02		0.00	38,013.02
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	9,251.02		0.00	9,251.02
4. Books and Supplies	4000-4999	196,943.23		37,909.18	234,852.41
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		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
.9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		244,207.27	0.00	37,909.18	282,116.45
C. ENDING BALANCE (Must equal Line A6 minus Line 312)	979Z	316,344,14	0.00	263,074.09	579,418.23

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.

Elementary	
Lakeside Union	Kern County

Unaudited Actuals 2023-24 General Fund and Charter Schools Funds Program Cost Report

		Central Admin Costs
	Direct Costs	
		rad

	Program Cost Report	ort					Form PCR
							7-construct and and
			Direct Costs				
Goal 44		Direct Charged (Schedule Dr.C)	Allocated	Subtotal	Central Admin Costs (col. 3 x Sch. CAC	Other Costs	Total Costs by
Instructional Goals	rtogram.Activity	Column 1	Column 2	(col. 1 + 2) Column 3	line E) Column 4	(Schedule OC)	(col. 3 + 4 + 5)
1000	Pre-Kindergarten					Communication of the second se	Column 6
1110	Regular Education, K-12	0.00	00.00	0.00	0.00		
3100	Alternative Schools	11,887,494.11	3,755,994.65	15,643,488.76	1.057.866.32		0.00
3200	Continuation Schoole	00.00	0.00	0.00	00.0		80.ccc,ru/,er
3300	Indersendent Studie Centree	00.00	00'0	0.00	000		0.00
3400	Onnortunity Schoole	00.00	0.00	0.00			0-00
3550	Pression of the second s	0.00	0.00	00.0	20		0.00
0028	Contraction Design of the second s	0.00	0.00	00.0	000		0.00
3800	specialized Secondary Programs	0.00	0.00		00.0		0.00
	variet recipication	0.00	000	00.0	nnn		0.00
0114	Regular Education, Adult	000	00.0	0.00	0.00		0.00
4510	Adult Independent Study Centers		nnn	0.00	0.00		0.00
4620	Adult Correctional Education	00.0	0.00	0.00	0.00		0.0
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		000
4760	Bilingual	0.00	0,00	00-00	0.00		
4850	Mgrant Education	0.00	0.00	0.00	00.0		
5000-5999	Special Education	0.00	0.00	0:00	00.0		
6000	Regional Ocymetics Process	2,055,585.09	519,247.87	2,574,832.96	174.119.03		nnn
Other Goals		0.00	0.00	0.00	0.00		66-100-04/*Z
7110	Nonagency - Educational						non
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	108,614.19	0.00	108,614.19	7,344.86		115,959.05
Other Costs		00.00	07.00	0.00	0.00		0.00
	Food Services						
	Enterprise					0.00	0.00
1	Facilities Acquisition & Construction					00'0	00.00
	Other Outgo	Ì				12,877.00	12,877.00
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC fine EV					3,652,068.88	3,652,068.88
			0.00	0.00	81,033.25		81,033.25
	Total General Fund and Charter Schools Funde Evranditures				0.00		0.00
		14,051,693.39	4,275,242.52	18,326,935.91	1.320.363.46	3 664 945 88	10 110 010 00

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: PCR, Version 4

Printed: 8/23/2024 9:14 AM

۱

Unaudited Actuals Genera

	Facilities Rents and
	Plant Maintenance
	General
	Community
ls Funds ts (DCC)	Ancillary Services
2023-24 General Fund and Charter Schools Funds Program Cost Report Schedule of Direct Charged Costs (DCC)	Pupil Transportation
General Fund Pro Schedule of I	upil Support Services

				Library, Media.									
		Instruction	Instructional Supervision and Administration	Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	
Goal	Type of Program	(Functions 1006- 1999)	(Functions 2100- 2200)	(Functions 2420- 2495)	(Function 2700)	(Functions 3110- 3160 and 3900)	(Function 3600)	(Functions 4000-	(Functions 5000-	(Functions 7000- 7999, except	(Functions 8100-		
Instructional Goals					•	Ĩ	fanne Horraum J	4323)	(5665	7210)*	8400)	(Function 8700)	Total
1000	Pre-Kindergarten	00.00	0.00	0.00	0.00	0.00	000	5					
1110	Regular Education, K-12	11,727,098.22	144.62	0.00	6,830.39	140.741.20	10 902 59				0.00	07.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	00.0	000	00.00			1.777.09	0.00	11,887,494.11
3200	Continuation Schools	00.0	0.00	0.00	00.0	000	000	DON'IN			00.00	000	0.00
3300	Independent Study Centers	0.00	0.00	0.00	000	000	00.0	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.0	0.00	000	000	00-0	0.00			0.00	0.00	00.0
3550	Community Day Schools	00.0	0.00	000		0.0	00.0	00.00			0.00	00.00	00.0
3700	Specialized Secondary Programs	0.00	0.00	000	000	000	0.00	0.00			0.00	00.0	00.00
3800	Career Technical Education	0.00	0.00	000	000	0.00	0.00	00.00			00.0	00.0	0.00
4110	Regular Education, Adult	00.0	00.0	000	000	0.0	0.00	0.00			00'0	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00		00.0	0.00	00'0	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	900			00'0	00'0	0.00			0070	0.00	0.00
4630	Adult Career Technical Education	00.0		20.20	000	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	000	0.00	0.00	0.00	0.00	00'0	0.00			0.00	0.00	0.00
4850	Migrant Education	0.0		0.00	0.00	0.00	0.00	00.00			00.0	00'0	0.00
5000-5999	Special Education	615 638 10		000	00'0	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROC/P	00.0		000	04,000,41	1,355,280.49	00.00	0.00			00.0	0.00	2,055,585.09
Other Goals				000	0.00	0.00	0.00	0.00			0.00	0.00	0.00
7110	Nonagency - Educational	0.00	000	0.00	0.00	0.00	00.0	ę	ç				
7150	Nonagency - Other	00.0	0.00	0.00	00.0			DO 10	0.00	0.00	0,00	0.00	00.00
8100	Community Services		0.00	00.0		00.0	00'0	0.00	0.00	0.00	0.00	0.00	0.00
	Child Care and Development				00.0	00.10	0.00		108,614.19	0.00	00.0	0.00	108,614.19
8500	Services	0.00	0.00	0.00	0.00	0.00	00.00		0.00	0.00	0.0	0.0	000
I otal Direct C	I otal Direct Charged Costs	12,342,736.41	144.62	0.00	91,496.80	1,496,021.69	10,902.59	0.00	108,614.19	0.00	1.777.09		14 061 603 20
								, ,			· · · · · · · · · · · · · · · · · · ·	~~~	85.550,1cu,41

* Functions 7100-7199 for goals 8100 and 8500

15 63552 0000000 Form PCR E8AD8AZYGR(2023-24)

Elementary	
Lakeside Union	Kern County

Unaudited Actuals 2022-24 General Fund and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

15 6352 000000 Form PCR E8AD8AZYGR(2023-24)

	-	Allocated Support Co	Allocated Support Costs (Based on factors input on Form PCRAF)	out on Form PCRAF)	
Goal	Type of Program	Full-Time Envivalente			
Instructional Goals				Pupus Iransported	Total
0001	Pre-Kindergarten				
1110	Regular Education, K-12	0.00	0.00	00.0	00.00
3100	Altemative Schools	1,372,749.26	1,749,368.20	633,877.19	3,755,994.65
3200	Confirmation Schoole	0.00	0.00	00.00	0.00
3300	Communication Controls	0.00	0.00	00.00	0.00
3400	modelinety outly calleds	0.00	0.00	0.00	0.00
3550	opportunity outrous Committy Day Schoole	0.00	0.00	0.00	0.00
3700	Soberialized Servortary Proveme	0.00	00-00	0.00	0.00
3800	Provinced volumity 1 regions Carber Technical Education	0.00	0.00	0.00	0.00
4110	Rentist Education	0.00	0.00	00.0	0.00
4610 ·	Adult Indersendert Study Postson	0.00	0.00	00'0	0.00
4620	Addit Providenci Education	0:00	0.00	00-0	0.0
4630		0.00	0.00	0.00	0.00
	Adult Career lectinical Education	0.00	0.00	00.0	00 0
4/60	Bilingual	00.0	000		n.,
4850	Migrant Education		10.0	0.00	0.00
5000-5999	Special Education (allocated to 5001)	nnn	0.00	0.00	00.00
6000	ROCIP	155,405.57	198,041.68	165,800.62	519,247.87
Other Goals		0.00	0.00	00.0	0.00
7110	Nonspectro - Educational				
7150	Minimum Others	0.00	0.00	00.00	0.00
8100	Committy Services	0.00	0.00	00.0	0.00
8500		0-00	0.00	00.0	0.00
Other Funds	Vinu care and Development SVCS.	0.00	0.00	0.00	0.00
			1		
	Adult Education (Fund 11)	00.00	0.00	0.00	0.00
	Child Development (Fund 12)	0.00	0.00	00.0	000
••	Cafeteria (Funds 13 and 61)	0.00	000		
Total Allocated Support Costs		1 508 154 92	100.0		0.00
		5 in 3	1001004-14041	18.110,851	4,275,242.52

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: PCR, Version 4

Unaudited Actuals 2022-24 General Fund and Chartre Schools Funds Program Cost Report Schedule of Central Administration Costs (CAC

15 63552 000000 Form PCR E8AD8AZYGR(2023-24)

	Schedule of Central Administration Costs (CAC)	E8AD8AZYGR(2023-24)
¥	Central Administration Costs in General Fund and Charter Schools Funds	
	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 6000, Objects 1000-79690	
2	External Financial Audits (Funds 01, 08, and 62, Functions 7190-7191, Goals 0000-6898 and 9000. Orkavis 1000 - zooon	463,768.53
ε	Other General Administration (Funds 01, 09, and 62, Eurotions 2700-760) event 7210, Coal non, Nuclear and a root	0.00
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Gaal 0010, Chinars 1000-1954)	852,771.13
S	Total Central Administration Costs in General Fund and Charter Schools Funds	3,823,80
ம்	Direct Charged and Allocated Costs in General Fund and Charler Schools Eurole	1,320,363.46
Ŧ	Total Direct Charged Costs (from Form PCR, Column 1, Total)	
2	Total Allocated Costs (from Form PCR, Column 2, Total)	14,051,693.39
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	4,275,242.52
J	Direct Charged Costs in Other Funds	18,326,935.91
~	Adult Education (Fund 11, Objects 1000-5999, except 5100)	
2	Child Development (Fund 12, Objects 1000-5939, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5939, excent 5100)	1,198,301.38
S	Total Driest Charged Costs in Other Funds	0.00
ď	Total Direct Charged and Allocated Costs [83 + C5]	1,198,301.38
ш	Ratio of Central Administration Costs to Direct Charteed and Allinoisted Costs (Acrin)	19,525,237,29
		6.76%

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: PCR, Version 4

Printed: 8/23/2024 9:14 AM

L

Unaudited Actuals 2023-24 General Fund and Chartes Schools Funds Program Cost Report Schedule of Other Costs (OC)

15 63552 000000 Form PCR E8AD8AZYGR(2023-24)

	Food Services	Enterprise	Facilities Acquisition & Construction	Other Outgo	
Type of Activity	(Function 3700)	(Function 6000)		(Functions 9000-	
Food Services (Objects 1000-5999, 6400-6920)		Important and the second	(runce monour)	(5666	Total
Enterprise (Objects 1000-5599, 6400-6920)	0.00	「大学のないですでもの			
Facilities Acquisition & Construction (Objects 1000-5700)		0.00			
Other Outgo (Objects 1000 - 7999)			12,877.00		0.00 00.778.61
Total Other Costs				3,652,068.88	00 20U C32 E
	0.00	0.00	12,877.00	3,652,068.88	3.664.945.88

ŧ

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: PCR, Version 4

,

Unaudited Actuals 2023-24 Form and Charter Schools Funds Program Cost Report Schedule of Allocation Factors (AF) for Support Costs

15 63552 0000000 Form PCRAF E8AD8AZYGR(2023-24)

Tacher Full-Time Equivalents Tacher Full-Time Equivalents Interface LUPTYN, Media, Luptyn, Media, Supportion and Aministration, Aministratio									
Interfactor Interfactor Interfactor Exploring and and considiation and antionitrations Exploring and and considiation and and antionitrations Exploring and and considiation and antionitrations Exploring and and considiation and and antionitrations Partial considiation and antionitrations Partial considiation and antionitrations Partial considiation and antionitrations Partial considiation and antionitrations Partial considiation and antionitrations Partial considiation and antionitration Partial considiation and antionitration Partial considiation antionitration Partial considiation antionitration Partial considiation antionitration Partial considiation Pareidentindindindiation Pareidentify				Teacher Full-Tin	ne Equivalents		Classroom Units	im Units	Pupils Transported
TUNDERIME Security for and Gx, Gata 0.00 0.01 1.311.16s.12 2:6.865.71 0.01 cubit relation(s) by Gats FTE Feater(s) FTE Feater(s) FTE Feater(s) FTE Feater(s) FTE Feater(s) FTE Feater(s) TET Feater(s) TO F			Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)		Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
Control Fractor(a) by Cost: FTE Factor(a) FTE Factor(b) FTE Factor(b) FTE Factor(b) FTE Factor(b) FTE Factor(b) CUI and cost Allocations on only resolutions in any sections match and any sections match any sections ma	A. Amount of Undis 0000 and 9000 (will t	tributed Expenditures, Funds 01, 09, and 62, Goals be allocated based on factors input)	0.00	00.00	1,311,169.12	216.985.71	1.947 409 88		
occ. Allocation factors are only moded for a column if there are light indice specific me. A) Image: Column if there are all dats. Description 0 Previoue-greaten SSL00 SSL00 SSL00 0 Regular Education (K-12) SSL00 SSL00 SSL00 0 Regular Education (K-12) SSL00 SSL00 SSL00 0 Infrependent Study Centers SSL00 SSL00 SSL00 0 Infrependent Study Centers SSL00 SSL00 SSL00 0 Opportunity Schots SPL00 SSL00 SSL00 SSL00 0 Schots SPL00 SPL00 SPL00 SSL00 SSL00 0 Schots SPL00 SPL00 SPL00 SSL00 SSL00 0 Schots SPL00 SPL00 SSL00 SSL00 SSL00 1 SChots SPL00 SSL00 SSL00 SSL00 SSL00 1 SChots SSL00 SSL00 SSL00 SSL00 SSL00 1 SSL00	B. Enter Allocation	Factor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTF Factor(s)	ETC Footon(a)			199,677.81
al Goals Description al Coals Description Perkindengaten Description Attentive Schools Description Contruation Schools Deportunity Schools Deportuni	(Note: Allo undistribute	sation factors are only needed for a column if there are of expenditures in line A.)			6	FIC Facility)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Interformer Pre-Kindlegenten Seguitar Education, k-12 Seguitar Education, k-12 Seguitar Education, k-12 Seguitar Education, k-12 Seguitar Education	Instructional Goals	Description							
0 Regular Education, k-12	0001	Pre-Kindergarten							
0 Attentive Schools Independent Study Memory Memory 0 Continuation Schools Pendent Study Centers Pendent Study Centers Pendent Study Centers 0 Opportunity Schools Pendent Study Centers Pendent Study Centers Pendent Study Centers 0 Opportunity Day Schools Pendent Study Centers Pendent Study Centers Pendent Study Centers 0 Specialized Secondary Programs Pendent Study Centers Pendent Study Centers Pendent Study Centers 0 Adult Independent Study Centers Pendent Study Centers Pendent Study Centers Pendent Study Centers 0 Adult Independent Study Centers Pendent Study Centers Pendent Study Centers Pendent Study Centers 0 Adult Independent Study Centers Pendent Study Centers Pendent Study Centers Pendent Study Centers 0 Adult Independent Study Centers Pendent Study Centers Pendent Study Centers Pendent Study Centers 0 Adult Independent Study Centers Pendent Study Centers Pendent Study Centers Pendent Study Centers 0 Magnit Educention Pendent S	1110	Regular Education, K-12			53 DU	22.22			
0 Confinuation Schools Independent Study Centers IndependentStudy Centers Independent Study Centers	3100	Alternative Schools			00.00	00.56	53.00		562.00
Independent Study Centers Independent Study St	3200	Continuation Schools							
0 Opportunity Schocis Image: Community Schocis Image: Community Degrams Image: Community Degrams 0 Community Day Schocis Image: Community Degrams Image: Community Degrams 0 Specialized Secondary Programs Image: Community Degrams Image: Community Degrams 0 Sepecialized Secondary Programs Image: Community Degrams Image: Community Degrams 0 Regular Education Image: Community Commons Image: Community Degrams 0 Adult Independent Study Contens Image: Community Commons Image: Community Degrams 0 Adult Correctional Education Image: Commons Image: Community Degrams Image: Community Degrams 0 Migram Education Image: Community Services Image: Community Services Image: Community Services 0 Nonsgenory Education Image: Community Services Image: Community Services Image: Community Services 0 Community Services Image: Community Services Image: Community Services Image: Community Services 0 Community Education (Fund 11) Image: Community Services Image: Community Services Image: Community Services	3300	Independent Study Centers							
0 Community Day Schols Image: Community Day Schols Image: Community Day Schols 0 Specialized Secondary Pograms Image: Community Day Schols Image: Community Day Schols 0 Career Technical Education Image: Community Day Schols Image: Community Day Schols Image: Community Day Schols 0 Regular Education Image: Community Day Schols Image: Community Schols <	3400	Opportunity Schools							
0 Specialized Secondary Programs 0 Caterer Technical Education 0 Regular Education 0 Adult Independent Study Centers 0 Adult Independent Study Centers 0 Adult Independent Study Centers 0 Adult Correctional Education 1 Adult Correctional Education 1 Adult Correctional Education 1 Adult Correctional Education 1 Magnati Educat	3550	Community Day Schools							
0. Career Technical Education Model Career Technical Education Model Model<	3700	Specialized Secondary Programs							
0 Regular Education, Adutt 1 <th1< th=""> 1 1 1<td>3800</td><td>Career Technical Education</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th1<>	3800	Career Technical Education							
0 Adult Independent Study Centers Adult Correctional Education 0 Adult Career Technical Education 0 Adult Career Technical Education 0 Adult Career Technical Education 0 Adult Career Technical Education 0 Migrant Education 0 Migrant Education 0 Migrant Education 0 Migrant Education 0 Migrant Education (allocated to 5001) 0 Special Education (allocated to 5001) 0 ROC/P 0 ROC/P 0 ROC/P 0 Nonagency - Educational 0 Nonagency - Other 0 Nonagency - Other 0 Nonagency - Other 0 Nonagency - Other <td>4110</td> <td>Regular Education, Adult</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	4110	Regular Education, Adult							
0 Adult Correctional Education 0 Adult Career Technical Education 0 Adult Career Technical Education 0 Bilingual 0 Migrant Education 0 Migrant Education (allocated to 5001) 0 Migrant Education (allocated to 5001) 0 Nonagency - Educational 0 Nonagency - Educational 0 Nonagency - Educational 0 Nonagency - Cher 0 Nonagency - Cher 0 Nonagency - Cher 0 Nonagency - Cher 0 Nonagency - Cher 0	4610	Adult Independent Study Centers							
0 Adult Career Technical Education 0 Bilingual 0 Bilingual 0 Migrant Education 090 Special Education (allocated to 5001) 091 Special Education (allocated to 5001) 092 Special Education 0 Migrant Education 0 Non2erot 0 Nonagency - Educational 0 Nonagency - Educational 0 Nonagency - Cuther 0 Nonagency - Cuther 0 Community Services 0 Child Care and Development Services 0 Child Care and Development Services 0 Child Development (Fund 12)	4620	Adult Correctional Education							
0 Bilinguel 0 Mgrant Education 0 Mgrant Education 099 Special Education (allocated to 5001) 090 Special Education (allocated to 5001) 090 Special Education 090 RoC/P 0 RoC/P 0 Nonagency - Educational 0 Nonagency - Educational 0 Nonagency - Educational 0 Nonagency - Other 0 Nonagency - Other 0 Nonagency - Educational 0 Community Services 0 Conducational 0 Conducational 0 Conducational 0 Nonagency <	4630	Adult Career Technical Education							
0 Mgrant Education 393 Special Education (allocated to 5001) 394 Special Education (allocated to 5001) 395 Special Education (allocated to 5001) 396 Special Education (allocated to 5001) 397 ROC/P 398 Special Education (allocated to 5001) 399 Special Education (allocated to 5001) 399 Special Education (allocated to 5001) 399 Nonagency - Educational 300 Nonagency - Educational 300 Nonagency - Other 300 Nonagency - Other 300 Nonagency - Other 300 Community Services 300 Community Services 300 Conduct Education (all 1) 300 Child Development (Fund 12)	4760	Bilingual							
399 Special Education (allocated to 5001) 900	4850	Migrant Education							
ROC/P ROC/P Description Description Nonagency - Educational Nonagency - Educational Nonagency - Other Nonagency - International Nonagency - International Nonagency - International Nonagency - International Nonagency - International Nonagency - International Nonagency - International International Education (Fund 11) Nonagency - International Child Development (Fund 12) Nonagency - International	5000-5999	Special Education (allocated to 5001)			6.00	6.00	6.00		147 00
Description Nonagency - Educational Nonagency - Educational Nonagency - Other Community Services Child Care and Development Services Description Adult Education (Fund 11) Child Development (Fund 12)	6000	ROC/P							00° EL
0 Nonagency - Educational 0 Nonagency - Other 0 Nonagency - Other 0 Community Services 0 Child Care and Development Services 0 Child Care (11) Adult Education (Fund 12)	Other Goals	Description							
Nongency - Other Nongency - Other Community Services Community Services Child Care and Development Services Description Adult Education (Fund 11) Child Development (Fund 12)	7110	Nonagency - Educational							
Community Services Community Services Child Care and Development Services Description Description Adult Education (Fund 11) Child Development (Fund 12) Child Service	7150	Nonagency - Other							
Child Care and Development Services	8100	Community Services							
Description Adult Education (Fund 11) Child Dev elopment (Fund 12)	8500	Child Care and Dev elopment Services							
	Other Funds	Description							
		Adult Education (Fund 11)							
		Child Development (Fund 12)							
Cafeteria (Funds 13 & 61)	1	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors 0.00 0.00 59.00 59.00	C. Total Allocation F	actors	0.00	0.00	59.00	59.00	59.00	0.00	

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: PCRAF, Version 1

Printed: 8/23/2024 9:14 AM

Page 1

Elementary	
Lakeside Union	Kern County

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

15 63552 000000 Report SEMA 8AZYGR(2023-24)

0.00								(Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410- 5810, goals 5000-5999) TOTAL COSTS	
352,457.00	0.00	352,457.00	0.00	0.00	0.00	0.00	0.00	less: Contributions from Turnschipted Baronues to Endowed Documents	8980
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	Total Indiant Costs	
0.00		0.00	0.00	00.0	0.00	0.00	07.00		7350
352,457.00	00.00	352,457.00	00.00	00.00	0.00	0.00	00.00		0102
0.00		0.00	0.00	0.00	00.00	0.00	0.00		
00-00		0.00	00.00	0.00	0.00	00.00	0.00		0017
0.00		00.00	00.00	0.00	0.00	0.00	0.00	Capital Outray (except objects book, 6/00, 6910 & 6920)	2420
0.00		0.00	00.00	00.00	00.00	00.00	0.00	Services and Other Operating Expenditures	866C-000C
0.00		0.00	00.00	0.00	00.00	00.00	0.00	Books and Supplies	4000-4999
70 176 34		70.176.34	0.00	0.00	00-00	0.00	00.0	Employ ee Benefits	3000-3999
48,478.71		48,478.71	0.00	00.00	0.00	0.00	0.00	Classified Salaries	2000-2999
232 001 05		233 801 95	0.00	0.00	0.00	0.00	0.00	Certificated Salaries	1000-1999
2,574,832.98	0.00	1,899,967.23	0.00	000	0.0	0.0		FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)	ERAL EXPENDITURE
	0.00	0.00	0.00	0.00	0.00		674 865 75	TOTAL COSTS	
519,247.89							E40.047.00	Total Indirect Costs and PCR Allocations	
0.00		00.00	00-00	0.00	00.0	2010	510 247 80	Program Cost Report Allocations	PCRA
0.00		0.00	0.00	0.00	0.00	0.0	00 0	Transfers of Indirect Costs - Interfund	7350
2,055,585.09	0.00	1,899,967.23	0.00	0.00	0.00	0.00	08./10,001	Transfers of Indirect Costs	7310
0.00		0.00	00.00	0.00	0.00	0.00	0.00	Total Direct Costs	
0.00		0.00	0.00	00.0	0.00	0.00	0.00	Debt Service	7430-7439
0.00		0.00	0.00	00.00	0.00	0.00	0.00	State Special Schools	7130
165,075.68		9,457.82	0.00	00.00	0.00	0.00	155,617.86	Capital Outlav (excent chievts 6800, 8700, 6000)	6000-6999
9,135.16		9,135.16	0.00	00.00	0.00	0.00	0.00	Services and Other Onemation Economic.	5000-5999
614, 125.56		614, 125.56	0.00	0.00	0.00	0.00	0.00	Books and Sumplies	4000-4999
310,490.42		310,490.42	0.00	0.00	0.00	0.00	0.00	Employee Benefits	3000-3999
956,758.27		956,758.27	0.00	0.00	0.00	00.00	0.00	Certificated Salaries Classified Salaries	1000-1999 2000-2999
147.00								TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)	AL EXPENDITURES
<u>۹</u>	Adjustments*							UNDUPLICATED PUPIL COUNT	
	Adiustments*	Spec. Education, Ages 5-22 (Goal 5760)	Special Education, Preschool Students (Goal <i>57</i> 30)	Special Education, Infants (Goal 5710)	Regionalized Program Specialist (Goal 5060)	Regionalized Services (Goal 5050)	Special Education, Unspecified (Goal 5001)	Description	Object Code

Califomia Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMA, Version 7

Lakeside Union Elementary Kern County	
Lak Ker	

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

15 63552 000000 Report SEMA E8AD8AZYGR(2023-24)

								E8AD8/	E8AD8AZYGR(2023-24)
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. Spec. Education, Ages 5-22 (Goal 5760)	Adiustments*	
STATE AND LOCAL E	STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								10101
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	722.956.32		700 056 30
6662-0002	Classified Salaries	0.00	0.00	0.00	0.00	0.00	262,011.71		262.011.71
2000-22288	Employ ee Benefits	0.00	00-00	0.00	0.00	0.00	543.949.22		543 040 22
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	9 135 16		01010
5000-5999	Services and Other Operating Expenditures	155,617.86	00"0	0.00	0.00	0.00	9.457.82		3, 133. 10 166 076 60
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		00.010,001
1130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		
/430-/439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0 701	lotal Direct Costs	155,617.86	0.00	0.00	0.00	0.00	1,547,510.23	00.00	1.703.128.09
7350	Iransi ers of indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0001	iransiers of indirect Costs - Interfund	0.00	0.00	00'0	0.00	00-00	0.00		0.00
PCKA	Program Cost Report Allocations	519,247.89							519 247 89
	Total Indirect Costs and PCR Allocations	519,247.89	0.00	00'0	0.00	0.00	0.00	0.00	519.247.89
	TOTAL BEFORE OBJECT 8980	674,865.75	0.00	0.00	0.00	0.00	1.547.510.23	00.0	2 222 375 QR
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								
	TOTAL COSTS								0.00
LOCAL EXPENDITURE	LOCAL EXPENDITURES (Funds 01, 09, & 62: resources 0000-1999 & 8000-9999)								2,222,375.98
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	*******	00.0
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		00.0
3000-3999	Employ ee Benefits	0.00	0.00	00.0	0.00	0.00	0.00		00.0
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	00.0	0.00		0.00
5000-5999	Services and Other Operating Expenditures	65,110.00	0.00	0.00	0.00	00.0	0.00		65.110.00
6000-0009	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	00-00	0.00	0.00	0.00	00-00	0.00		0.00
7430-7439	Debt Service	00.00	00-00	0.00	0.00	00.0	0.00		0.00
	Total Direct Costs	65,110.00	0.00	0.00	0.00	0.00	0.00	0.00	65,110.00
7310	Transfers of Indirect Costs	00.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	00.0	00.0	0.00	0.00	0.00	00.0		0.00
	Total Indirect Costs	00.0	0.00	0.00	00:0	00.0	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	65,110.00	00.00	0.00	0.00	00-00	0.00	0.00	65,110.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								
		destroyer of the advance of	an ann an Anna an Anna	en en en en la strategia en en en en	 Triation Control of 	al 12 an an airtean an a			

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMA, Version 7

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

15 63552 0000000 Report SEMA E8AD8AZYGR(2023-24) 3,248,725.24 Total Adjustments* Spec. Education, Ages 5-22 (Goal 5760) Special Education, Preschool Students (Goal 5730) 搞 Special Education, Infants (Goal 5710) Regionalized Program Specialist (Goal 5060) Regionalized Services (Goal 5050) Special Education, Unspecified (Goal 5001) Contributions from Unrestricted Rev enues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) Description TOTAL COSTS Object Code 8980

3,313,835.24

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

SACS Financial Reporting Software - SACS V10.1 File: SEMA, Version 7 California Dept of Education

1

Lakeside Union Elementary Kern County	Unaudited Actuals Special Education Maintenance of Effort 2023-24 Actual vs. Actual Comparison Year 2022-33 Expenditures by LEA (LE-PY)		15 63552 0000000 Report SEMA E8AD8AZYGR(2023-24)
2022-23 Expenditures			
÷.	 Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures and Local Expenditures and Local Expenditures and the Local Expenditures section 	A. State and Local	B. Local Only
N	 Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) 		
ri	 Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795) 		
4	Enter any other adjustments, not included in Line 1 (explain below)		
<u>ئ</u> ا	 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4) 		
C. Unduplicated Punil Count	Pund	0.00	0.00
÷.	. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Evanoritings by 1 EA (1 E AV) manual body		
5.			
ri 	2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	00.0	

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMA, Version 7

Printed: 8/23/2024 9:15 AM

a an an an an an an an

Lakeside Union Elementary Kern County	elementary	Unaudited Actuals Special Education Maintenance of Effort 2023-24 Actual vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A) E&AD8A	15 63552 0000000 Report SEMA E&AD8AZYGR(2023-24)
	SELPA:	(2.2)	
	This form is us Expenditures b	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 Expenditures by LEA (LE-CY) and the 2022-23 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.	
	Per the federa establishing th allow the LEA t appropriate cor 2011-12, which at:http://www.c	Per the federal Subsequent Y ears Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Y ears Rule, the LMCA worksheet has been revised to make of has 13, 3, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4, 4,	is currently d sections 5 the back to FY
	There are four expenditures o	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 on a per capita basis.) local
	The LEA is on possibility that	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.	ld for the
	SECTION 1	Exempt Reduction Under 34 CFR Section 300.204	
		If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls	ons may tion
		1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.	
		2. A decrease in the enrollment of children with disabilities.	
		3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:	e 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
		Total exempt reductions 0.00	0.00
	SECTION 2	- Reduction to MOE Requirement Under IDEA. Section 613 (a)/2)(C) (34 CER 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.	
California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMA, Version 7	Education keporting Softwi on 7	Page 5	Printed: 8/23/2024 9:15 AM
			100 01 0 100 100

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

15 63552 0000000 Report SEMA E8AD8AZYGR(2023-24)

(ここ)

SELPA:

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a) will count toward the maximum amount hy wish ha.) EA amount of Part B funds

used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [PL. 108-446].	
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	State and Local Local Only
Less: Prior y ear's f unding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	
Increase in funding (if difference is positive)	0.00
Maximum av ailable for MOE reduction (50% of increase in funding)	0.00 (a)
Current year funding (iDEA Section 619 - Resource 3315)	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)
If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum av allable for EIS) Av allable for MOE reduction. (line (a) minus line (c), zero if negative) Enter portion used to reduce MOE requirement (cannot exceed line (d), Av allable for MOE reduction).	(c) 0.00 (d)
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). Available to set aside for EIS (line (b) minus line (e), zero if negative)	(e) 0.00 (f)
Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:	

.

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMA, Version 7

Printed: 8/23/2024 9:15 AM

(23)

SELPA:

SECTION 3

15 63552 0000000 Report SEMA E8AD8AZYGR(2023-24) ۵ <u>[</u>] Column A Unaudited Actuals Special Education Maintenance of Effort 2023-24 Actual vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A)

Column C	Difference	(A - B)							2 (U (1997) - 2017		
Column B	Actual Expenditures Comparison Year	FY 2022-23					1,955,317.43	0.00	4.110,000,1	0.00	0.00		Comparison
Column A	Actual Expenditures (LE-CY Worksheet)	FY 2023-24		2 574 000 00	2,3/4,032,38	332,431.UU	08°G16'777'7				2,222,375.98		Årtual
		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 required for MOE calculation	Comparison y ear's expenditures, adjusted for MOE calculation	Less: Exempt reduction(s) for SECTION1	Less: 50% reduction from SECTION 2	Net expenditures paid from state and local sources	If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the combination of state and local expenditures.	

		Actual	Comparison Year		
		FY 2023-24	FY 2022-23	Difference	
ci	Unter 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	2,574,832.98			
	b. Less: Expenditures paid from federal sources	352.457.00			
	c. Expenditures paid from state and local sources	2.222.375.98	3 782 051 22		
	Add/Less: Adjustments required for MOE calculation		00 0		
	Comparison year's expenditures, adjusted for MOE calculation		3.782.951.22		
	Less: Exempt reduction(s) from SECTION 1				
	Less: 50% reduction from SECTION 2				
	Net expenditures paid from state and local sources	2,222,375.98	3.782.951.22		
	d. Special education unduplicated pupil count	147.00	00 741		
	e. Per capita state and local expenditures (A2c/A2d)	15,118.20	25.734.36		
Ication	"				
nting Softw.	rtina Software - SACS V10 1				

SACS Financial Reporting Software - SACS V10.1 File: SEMA, Version 7 California Dept of Educa

Printed: 8/23/2024 9:15 AM

2

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

15 63552 0000000 Report SEMA E8AD8AZYGR(2023-24)

(22) SELPA:

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

B. LOCAL EXPENDITURES ONLY METHOD

	Difference						. (469,115.98)	
Comparison Year	FY 2022-23	3.782.951.22	000	3 782 951 22		00.0	3,782,951.22	
Actual	FY 2023-24	3,313,835.24					3,313,835.24	
	1. Under "Comparison Y ear," enter the most recent y ear in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.	a. Expenditures paid from local sources	Add/Less: Adjustments required for MOE calculation	Comparison year's expenditures, adjusted for MOE calculation	Less: Exempt reduction(s) from SECTION 1	Less: 50% reduction from SECTION 2	Net expenditures paid from local sources	If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the

local expenditures only.

Actual Comparison Year	FY 2023	3,313,835.24 3,782,951.00 555.55 555 555 555 555 555 555 555 5		3,782,951.00 State 2010		0'00	3,313,835,24 3,782,951,00 1,112,24 2,782,951,00	147.00 147.00	22,543.10 25,734.36 (3,191.26)	
	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	Add/Less: Adjustments required for MOE calculation	Comparison year's expenditures, adjusted for MOE	Less: Exempt reduction(s) from SECTION 1	Less: 50% reduction from SECTION 2	Net expenditures paid from local sources	b. Special education unduplicated pupil count	c. Per capita local expenditures(82a/ 82b)	

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.

Contact Name Telephone Number District FiscalAnaly st gracev es@kern.org	Griselda Acev es	(661) 636-4185
	Contact Name	Telephone Number
	District Fiscal Analy st	dracev es@kem ord

SACS Financial Reporting Software - SACS V10.1 File: SEMA, Version 7 Califomia De

Printed: 8/23/2024 9:15 AM

Lakeside Union Elementary Kern County	mentary		Unaudited Actuals Special Education Maintenance of Effort 2023-24 Actual vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A)	ctuals tenance of Effort Comparison Year Calculation (LMC-A)	15 63552 000000 Report SEMA E8ADBAZYGRV073-24
37 37	SELPA:	(2.2)			
-	Title				Email Address
			·		
California Dept of Education SACS Financial Reporting Software - SACS V10.1	lucation ording Softw	are - SACS V10 1			
File: SEMA, Version			Page 9		Printed: 8/23/2024 9:15 AM

.

sside Union Elementary	ו County
Lakeside	Kern Co

SELPA:

Unaudited Actuals Special Education Maintenance of Effort 2023-24 Expenditures by SELPA (SE-CY)

15 63552 0000000 Report SEMA E8AD8AZYGR(2023-24)

~	
2	
Ċ	

		ł	
Object Code	Description		
TOTAL EXPENDITURES - All Sources		Adjustments	Total
1000-1999	Certificated Salaries		
2000-2999	Classified Salaries		0.00
3000-3999	Employ ee Benefits		0.00
4000-4999	Books and Similias		0.00
5000-5999			0.00
	Services and Uther Operating Expenditures		0.00
	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
DEL/	State Special Schools		000
7430-7439	Debt Service		000
	Total Direct Costs	0.00	0.00
7310	Transform of Indianat Conte		
7350			0.00
	Iransi ers of Indirect Costs - Interfund		0.00
	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL COSTS	0.00	0.00
EXPENDITURES - Paid from State and Local Sources			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		
3000-3888	Employ ee Benefits		
4000-4999	Books and Supplies		
2000-2333	Services and Other Operating Expenditures		0.00
6669-0009	Capital Outlav (excent objects 6600, 6700, 6910 & 6920)		00.0
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs		0.00
		0.00	n.uu
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
-	TOTAL BEFORE OBJECT 8980	0.00	0.00
0380	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMA, Version 7

n Elementary	
ikeside Union	ern County
La	Жei

Unaudited Actuals Special Education Maintenance of Effort 2023-24 Actual vs. Actual Comparison Year 2023-24 Expenditures by SELPA (SE-CY)

15 63552 0000000 Report SEMA E8AD8AZYGR(2023-24)

<	
۵.	
1	
ш	
ø	

Object Code	Description		
EXPENDITURES - Paid from Local Sources		Adjustments*	Total
1000-1999	Certificated Salaries		
2000-2999	Classified Salaries		0.00
3000-3366	Fmnhvu ae Benefits		00-0
4000-4939			0.00
2000-2339			0.00
	Services and Other Operating Expenditures		0.00
	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
730	State Special Schools		00.0
7430-7439	Debt Service		00-0
	Total Direct Acets		0.00
		0.00	0.00
7310	Transfers of Indirect Costs		ç
7350	Transfere of Indiract Procts Letter		nnn
			0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	Q	c c
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	00-0
UNDUPLICATED PUPIL COUNT			

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMA, Version 7

Page 11

1. and 1. 1.

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year 2024-25 Budget by LEA (LB-B)

15 63552 0000000 Report SEMB 38AZYGR(2023-24)

Description (matrix) Ease (matrix) (matrix) Security (matrix) (matrix) Security (matrix) (matrix) Security (matrix) (matrix) Security (matrix) (matrix) Security (matrix) (matrix) Security (matrix) (matrix) Security (matrix) (matrix) Security (matrix)										
Interference Interference<	Object Code	Description	Special Education, Unspecified	······	Regionalized Program Specialist	Special Education, Infants	Special Education, Preschool Students	Spec. Education, Ages 5-22		
000 000 <th></th> <th>UNDUPLICATED PUPIL COLINT</th> <th>diam man</th> <th></th> <th></th> <th>(Goal 5710)</th> <th>(Goal 5730)</th> <th>(Goal 5760)</th> <th>Adjustments*</th> <th>Total</th>		UNDUPLICATED PUPIL COLINT	diam man			(Goal 5710)	(Goal 5730)	(Goal 5760)	Adjustments*	Total
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 297,768.55 0 0.00 0.00 0.00 0.00 0.00 297,768.55 0 0 0 0.00 0.00 0.00 0.00 0.00 297,768.55 0 <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>のないないない</th> <th>147.00</th>									のないないない	147.00
000 000 000 000 000 969,250,48 0100 0000 000 000 000 257178,65 0100 0000 000 000 000 94141 0100 0000 000 000 000 94141 0100 000 000 000 000 960,4141 0100 000 000 000 000 960,4141 0100 000 000 000 000 960,4141 0100 000 000 000 000 960,4141 0100 000 000 000 000 960 0100 000 000 000 000 960 0100 000 000 000 000 960 96,91,36 000 000 000 960 960 96,91,36 000 000 000 960 960 96,91,36 000 000 000		certificated Salaries	000	ç						
U.U0 0.00 0.00 0.00 277,784.6 No 0.00 0.00 0.00 0.00 571,755.35 No 0.00 95,81.36 0.00 0.00 97,055.35 No 95,81.36 0.00 0.00 0.00 9,000.00 571,755.35 0.00 0.00 0.00 0.00 9,000 9,000.00 95,81.36 0.00 0.00 0.00 0.00 0.00 0.010 0.00 0.00 0.00 0.00 0.00 96,81.36 0.00 0.00 0.00 0.00 0.00 96,81.36 0.00 0.00 0.00 0.00 0.00 96,81.36 0.00 0.00 0.00 0.00 0.00 96,81.36 0.00 0.00 0.00 0.00 0.00 96,81.36 0.00 0.00 0.00 0.00 0.00 96,81.36 0.00 0.00 0.00 0.00 0.00 <t< td=""><td>2000-2999</td><td>Classified Salaries</td><td>0.0</td><td>00.0</td><td>0.00</td><td>0.00</td><td>0.00</td><td>969,250.88</td><td></td><td>969,250.88</td></t<>	2000-2999	Classified Salaries	0.0	00.0	0.00	0.00	0.00	969,250.88		969,250.88
0.00 0.00 0.00 0.00 0.105 0.105 0.105 0.105 0.105 0.105 0.105 0.106 0.1	3000-3999	Employee Benefite	0.00	0.00	00.00	00.0	00-0	297,788.65		297,788.65
0.00 0.00 <th< td=""><td>4000-4999</td><td>Rooke and Sumption</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>571,755.35</td><td></td><td>571,755.35</td></th<>	4000-4999	Rooke and Sumption	0.00	0.00	0.00	0.00	0.00	571,755.35		571,755.35
96,961.36 0.00 0.00 0.00 0.00 0.431.41 1 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 96,961.36 0.00 0.00 0.00 0.00 0.00 0.00 96,961.36 0.00 0.00 0.00 0.00 0.00 0.00 96,961.36 0.00 0.00 0.00 0.00 0.00 0.00 96,961.36 0.00 0.00 0.00 0.00 0.00 0.00 96,961.36 0.00 0.00 0.00 0.00 0.00 0.00 96,961.36 0.00 0.00 0.00 0.00 0.00 0.00 96,961.36 0.00 0.00 0.00 0.00 0.00 0.00 96,961.36 0.00 0.00 0.00 <td></td> <td></td> <td>00.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>9,000.00</td> <td></td> <td>00 000 6</td>			00.00	0.00	0.00	0.00	0.00	9,000.00		00 000 6
0.00 0.00 <th< td=""><td>6660-0000 0000</td><td>Services and Other Operating Expenditures</td><td>96,961.36</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>9.491.41</td><td></td><td>106 452 77</td></th<>	6660-0000 0000	Services and Other Operating Expenditures	96,961.36	0.00	0.00	0.00	0.00	9.491.41		106 452 77
0.00 0.00 0.00 0.00 0.00 0.00 0.01 0.00 0.00 0.00 0.00 0.00 96.961.35 0.00 0.00 0.00 0.00 0.00 0.02 0.00 0.00 0.00 0.00 0.00 0.03 0.00 0.00 0.00 0.00 0.00 0.04 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.01 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	0000-02333	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	00.00	00"0	0.00	0.00	0.00	00.0		
0.00 0.00 <th< td=""><td>/130</td><td>State Special Schools</td><td>00'0</td><td>00.0</td><td>0.00</td><td>0.00</td><td>0.00</td><td>00.00</td><td></td><td></td></th<>	/130	State Special Schools	00'0	00.0	0.00	0.00	0.00	00.00		
96,961.36 0.00 0.00 0.00 0.00 1,877,286.29 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.01 0.00 0.00 0.00 0.00 0.00 0.00 0.02 0.00 0.00 0.00 0.00 0.00 0.00 0.02 0.00 0.00 0.00 0.00 0.00 0.00 96,961.36 0.00 0.00 0.00 0.00 0.00 0.00 96,961.36 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 96,961.36 0.00 0.00 0.00 0.00 0.00 0.00 96,961.30 0.00 0.00 0.00 0.00 0.00 0.00 96,961.30 0.00 0.00 0.00 0.00 0.00 0.00 96,961.30 0.00 0.00 0.00	1430-7439	Debt Service	0.00	00.00	0.00	0.00	0.00	0.00		
0.00 0.00 <th< td=""><td>0706</td><td>Total Direct Costs</td><td>96,961.36</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>1,857,286.29</td><td>0.00</td><td>1.954.247.65</td></th<>	0706	Total Direct Costs	96,961.36	0.00	0.00	0.00	0.00	1,857,286.29	0.00	1.954.247.65
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 96,961.36 0.00 0.00 0.00 0.00 0.00 0.00 96,961.36 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 96,961.36 0.00 0.00 0.00 0.00 0.00 0.00 96,961.36 0.00 0.00 0.00 0.00 0.00 0.00 96,961.36 0.00 0.00 0.00 0.00 0.00 0.00 96,961.36 0.00 0.00 0.00 0.00 0.00 0.	010/	Iransters of Indirect Costs	0.00	0.00	00-00	0.00	0.00	00-0		00.0
0.00 0.00 <th< td=""><td>7350</td><td>Transfers of Indirect Costs - Interfund</td><td>00.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td></td><td></td></th<>	7350	Transfers of Indirect Costs - Interfund	00.00	0.00	0.00	0.00	0.00	0.00		
B6.961.36 0.00 0.00 0.00 1.87,266.29 0.00 0.00 0.00 0.00 0.00 786,775.88 0.00 0.00 0.00 0.00 0.00 232,153.45 0.00 0.00 0.00 0.00 0.00 232,153.45 0.00 0.00 0.00 0.00 0.00 232,153.45 0.00 0.00 0.00 0.00 0.00 232,153.45 0.00 0.00 0.00 0.00 0.00 0.00 232,153.45 0.00 0.00 0.00 0.00 0.00 0.00 0.00 232,153.45 0.00 0.00		Total Indirect Costs	00-00	0.00	0.00	0.00	0.00	0.00	00 0	
0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 798.575.88 0.00 0.00 0.00 0.00 0.00 0.00 0.00 232.153.45 0.00 0.00 0.00 0.00 0.00 0.00 232.153.45 0.00 0.0		TOTAL COSTS	96,961.36	0.00	00.0	0.00	0.0	1 857 286 29		1 0E4 247 6F
Cartificated Salaries 0.00 0.00 0.00 788,375,88 1 Classified Salaries Classified Salaries 0.00 0.00 0.00 788,375,88 1 Classified Salaries Employee Benefits 0.00 0.00 0.00 0.00 232,153,45 1 Employee Benefits 0.00 0.00 0.00 0.00 0.00 232,153,45 1 1 Boxis and Supples 0.00 0.00 0.00 0.00 0.00 232,153,45 1 1 Services and Other Operating Expenditures 0.00 0.00 0.00 0.00 249,141 1	STATE AND LOCAL	BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)							2	0.143,400,1
Classified Salaties 0.00 0.00 0.00 0.00 223,153,45 1 Employee Benefits 0.00 0.00 0.00 0.00 223,153,45 1 Employee Benefits 0.00 0.00 0.00 0.00 2006 3006.05 Books and Supplies 0.00 0.00 0.00 0.00 0.00 482,365.5 1 Services and Supplies 0.00 0.00 0.00 0.00 0.00 2006 487,41 1 Services and Supplies 0.00 0.00 0.00 0.00 0.00 0.00 2006 2345.55 1 1 Services 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1 2345.41 1 <t< td=""><td>1000-1999</td><td>Certificated Salaries</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>798,575,88</td><td></td><td>798 575 88</td></t<>	1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	798,575,88		798 575 88
Employee Benefits 0.00 0.00 0.00 0.00 42.366.56 1 Books and Supplies 0.00 0.00 0.00 0.00 9,000.00 10 100 <td>2000-2999</td> <td>Classified Salaries</td> <td>00.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>232,153.45</td> <td></td> <td>232.153.45</td>	2000-2999	Classified Salaries	00.00	0.00	0.00	0.00	0.00	232,153.45		232.153.45
Books and Supplies 0.00 0.00 0.00 0.00 0.00 9,901.00 9,000 9,000 9,00	3000-3999	Employ ee Benefits	00.00	0.00	00.00	0.00	0.00	482,386.55		482,386.55
Services and Other Operating Expenditures 96,961.36 0.00 0.00 0.00 0.401 <td>4000-4999</td> <td>Books and Supplies</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>9,000.00</td> <td></td> <td>00 000 6</td>	4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	9,000.00		00 000 6
Capital Outlay (except objects 6600, 6700, 6910 & 6920) 0.00	5000-5999	Services and Other Operating Expenditures	96,961.36	0.00	0.00	0.00	0.00	9,491.41		106.452.77
State Special Schools 0.00	6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Debt Service 0.00	7130	State Special Schools	0.00	0.00	00.00	0.00	0.00	0.00		00.0
Total Direct Costs 96,961.36 0.00 0.00 0.00 1,531,607.28 0.00 Transfers of Indirect Costs Transfers of Indirect Costs 0.00	7430-7439	Debt Service	0.00	00.00	00.00	0.00	0.00	0.00		00.00
Transfers of Indirect Costs Transfers of Indirect Costs 0.00		Total Direct Costs	96,961.36	0.00	0.00	0.00	0.00	1,531,607.29	0.00	1.628.568.65
Transfers of Indirect Costs - Interfund 0.00	7310	Transfers of Indirect Costs	00.00	0.00	00.0	0.00	0.00	0.00		0.0
Total Indirect Costs 0.00<	7350	Transfers of Indirect Costs - Interfund	0.00	00.0	0.00	0.00	0.00	0.00		00.0
TOTAL BEFORE OBJECT 3980 96,961.36 0.00 0.00 0.00 1,531,607.29 0.00 Contributions from Unrestricted Revenues to Federal Resources (Resources (Resou		Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	00-00	00.0	00.0
Contributions from Unrestricted Revenues to Federal Resources (Resources (Resources Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5899) 5000-5899) TOTAL COSTS		TOTAL BEFORE OBJECT 8980	96,961.36	0.00	0.00	0.00	0.00	1.531.607.29	0.00	1 628 568 65
	8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								00.0
		TOTAL COSTS								1 628 568 65

calinomia Lept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMB, Version 6

Elementary	
Lakeside Union	Kern County

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year 2024-25 Budget by LEA (LB-B)

15 63552 0000000 Report SEMB E8AD8AZYGR(2023-24)

	Total	0.00	0.00	0.00	0.00	65,761.00	0.00	0.00	0.00	65.761.00	0.00	0.00	0.00	65 761 DD	00-10-100	0.00		4,339,939.65	4,405,700.65
	Adjustments*									0.00			0.00	00.0					
Spec. Education, Ages 5-22	(nore inno)	00.00	0.00	0.00	00.0	0.00	00.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0					
Special Education, Preschool Students		0.00	0.00	00.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
Special Education, Infants (Goal 5710)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.00	0.00	0.00	0.00	00.00					
Regionalized Program Specialist (Goal 5060)		0.00	0.00	0.00	0.00	0.00	00-00	00.0	0.00	0.00	0.00	0.00	00.0	0070					
Regionalized Services (Goal 5050)		000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	00.0	00.0					
Special Education, Unspecified (Goal 5001)		n nn	0.00	0.00	0.00	65,761.00	0.00	0.00	00.00	65,761.00	0.00	00.0	0.00	65,761.00					
Description	Certificated Salaries	Classified Salaries	Employee Bonefits	Books and Sumlies	Services and Other Onserting Europaid.	Canital Outlaw (event otions con con one of one	State Shering (schoole	Deht Sentice	Total Direct Conto	Transform of Indiana A		Iransi ets or indirect Costs - Interfund		IUIAL BEFORE OBJECT 8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, 9, 7240, 51, 5550-5550, 52, 52, 52, 52, 52, 52, 52, 52, 52, 52	except 6500-6540, & 7240, goals 5000-5999) except 6500-6540, & 7240, goals 5000-5999)	TOTAL COSTS	
Object Code	1000-1999	2000-2999	3000-3999	4000-4999	5000-5999	6000-6999	7130	7430-7439		7310	7350	000			8980	8980			

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

,

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMB, Version 6

Printed: 8/23/2024 9:15 AM

Elementary	
Lakeside Union	Kern County

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year 2023-24 Expenditures by LEA (LE-B)

15 63552 0000000 Report SEMB E8AD8AZYGR(2023-24)

Open constant Description Description <thdescription< th=""> <thdescription< th=""></thdescription<></thdescription<>											
ATED Follower Attachment Atta	Object Code		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	Spec. Education, Ages 5-22 Nonseverely Disabled		
A. Ki, recurse 600.690 A. Ki, recurse 600.690 A. Ki, recurse 600.690 A. Ki, recurse 600.600 A. Ki, recurse 600.600<		UNDUPLICATED PUPIL COUNT					local story		(Goal 5770)	Adjustments*	Total
0.00 0.00 <th< td=""><td>TOT</td><td>AL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>147.00</td></th<>	TOT	AL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									147.00
1000 1000 0.000 0	1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	956.758 27	c		
000 000 <td>6667-0007</td> <td>Classified Salaries</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>00.0</td> <td></td> <td>17-00-040</td> <td>00.0</td> <td></td> <td>956,758.2</td>	6667-0007	Classified Salaries	0.00	0.00	0.00	00.0		17-00-040	00.0		956,758.2
International membrane (56,1%) International (56,1%) International (56,1%) <thinternation< th=""> International (56,1%) <</thinternation<>	3000-3999	Employ ee Benefits	00.0	00.0		00.0	00-0	310,490.42	0-00		310,490.42
Interface Interface <t< td=""><td>4000-4999</td><td>Books and Supplies</td><td></td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>614,125.56</td><td>0.00</td><td></td><td>614,125.56</td></t<>	4000-4999	Books and Supplies		0.00	0.00	0.00	0.00	614,125.56	0.00		614,125.56
Intension Intension <t< td=""><td>5000-5999</td><td>Services and Other Operation Expanditures</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>9,135.16</td><td>00.00</td><td></td><td>9.135.16</td></t<>	5000-5999	Services and Other Operation Expanditures	0.00	0.00	0.00	0.00	0.00	9,135.16	00.00		9.135.16
multiplication 0.00	6669-0009	Canital Outlaw (evolute team of and	155,617.86	0.00	0.00	00.00	0.00	9,457.82	0.00		165.075.6
0.00 0.01 0.00 0.01 0.00 <th< td=""><td>7130</td><td>state same (except adjects adda, at ut, as 10 & 6920)</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td></td><td></td></th<>	7130	state same (except adjects adda, at ut, as 10 & 6920)	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 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.00 <	7430-7439	Clark Conviso	0.00	0.00	0.00	0.00	0.00	0.00	00.0		
Itele 0.00 <t< td=""><td></td><td></td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>00.0</td><td></td><td></td></t<>			0.00	0.00	0.00	0.00	0.00	0.00	00.0		
International conditional conditinal conditional conditional conditional conditional condit	0101	Iotal Direct Costs	155,617.86	0.00	0.00	0.00	0.00	1.899.967.23			0UU
Intraction 0.00	0157	Iransfers of Indirect Costs	0.00	0.00	0.00	0.00	00.0	00.0		n.'n	10.686,660,2
(non-dot) 513,247,85 (non-dot) <	7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	00.0	000		00.0		0.00
Constraint Cond	PCRA	Program Cost Report Allocations (non-add)	519,247.89				00-0	0.00	0.00		0.00
Tresources 3000-5994, accept 3395 Total 0.00		Total Indirect Costs	000								519,247.89
Transmestionessintexenenexenexenessionessionessionessionessionessionessionessio		TOTAL COSTS	755 547 00		0.0	0.00	0.00	0.00	0.00	0.00	0.00
International contract number and provided in the contract number and provided	FEDERAL EXP	PENDITURES (Finds 01 09 and 62-recommend 2000 food	00'/10'cc1	0.00	0.00	0.00	0.00	1,899,967.23	0.00	00.00	2,055,585.09
conditions conditions <thconditions< th=""> conditions conditio</thconditions<>	1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	UUU	233 801 DE	c		
Renditions Cold	2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	00.0	18 179 71			233,801.9
penditures 0.00	3000-3999	Employ ee Benefits	00.0				0.0	10,404	0.00		48,478.71
openditures 0.00	4000-4999	Books and Supplies			00-0	0.00	00'0	70,176.34	0.00		70,176.34
International (600) (6100) (5000-5999	Services and Other Operation Expenditures	00.0	0.0	0.00	0.00	0.00	0.00	0.00		0.00
Outbound and and and and and and and and and a	6000-6999	Canital Outlaw (excent objects 6500 6710 6010 9	0.00	00.00	0.00	0.00	0.00	0.00	0.00		0.00
0.00 0.00 <th< td=""><td>7130</td><td>Comment Control (Control objects doug, 01.00, 03.10 & 03.20)</td><td>00.00</td><td>00.00</td><td>0.00</td><td>0.00</td><td>00.00</td><td>0.00</td><td>00-0</td><td></td><td>0.00</td></th<>	7130	Comment Control (Control objects doug, 01.00, 03.10 & 03.20)	00.00	00.00	0.00	0.00	00.00	0.00	00-0		0.00
0.00 0.00 <th< td=""><td>7420 7420</td><td></td><td>0.00</td><td>00-00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td></td><td>00.0</td></th<>	7420 7420		0.00	00-00	0.00	0.00	0.00	0.00	0.00		00.0
0.00 0.00 <th< td=""><td>00t -00t -</td><td></td><td>0.00</td><td>00.00</td><td>0.00</td><td>0.00</td><td>00.00</td><td>0.00</td><td>00-00</td><td></td><td>0.00</td></th<>	00t -00t -		0.00	00.00	0.00	0.00	00.00	0.00	00-00		0.00
0.00 0.00 <th< td=""><td></td><td>lotal Direct Costs</td><td>0.00</td><td>00-00</td><td>00.00</td><td>0.00</td><td>0.00</td><td>352,457.00</td><td>0.00</td><td>0.00</td><td>352.457.00</td></th<>		lotal Direct Costs	0.00	00-00	00.00	0.00	0.00	352,457.00	0.00	0.00	352.457.00
art und ert und 1.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	7310	Transfers of Indirect Costs	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 0.00 352.45 10 0.00 0.00 0.00 0.00 0.00 0.00 352.45 385, all goals; resources 300.3178 & 352,457.00 0.00 0.00 0.00 352.45 385, all goals; resources 300.3178 & 352.457.00 0.00 0.00 352.45	7350	Transfers of Indirect Costs - Interfund	00.00	0.00	00-00	0.00	0.00	0.00	0.00		
0.00 0.00 0.00 0.00 0.00 0.00 0.00 355, all goals; resources 3000-3178 & 352,457,00 0.00 0.00 0.00 352,457 355, all goals; resources 3000-3178 & 352,457 352,457 352,457 352,457 Page 3		Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
icited Revenues to Federal Resources 385, all goals; resources 3000-3178 & Pinnted: 8/23/2024		TOTAL BEFORE OBJECT 8980	00-00	0.00	0.00	0.00	0.00	352.457.00	00.0	000	000 YEA 000
352,45 Page 3 Printed: 8/23/2024 9:15	8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									00-10-1-200
Printed: 8/23/2024		TOTAL COSTS									0.00 252 457 00
Page 3	Ifornia Dept of CS Financial R	Education Reporting Software - SACS V10.1									00° INT (300
	י טרועור, עמוסו	0110		Page 3						Printed: 8/23/2	024 9:15 AM

Elementary	
Lakeside Union	Kern County

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year 2023-24 Expenditures by LEA (LE-B)

15 63552 0000000 Report SEMB E8AD8AZYGR(2023-24)

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*	
								culainenfau	
0.00	0	0.00	0.00	0.00	0.00	722,956.32	0.00		722,956.32
ö	0.00	0.00	00-00	00'0	0.00	262,011.71	0.00		262,011.71
0	0.00	0.00	0.00	Ú.00	0.00	543,949.22	0.00		543.949.22
0	0.00	0.00	0.00	0.00	0.00	9,135.16	0.00		9.135.16
155,617.86	-86	0.00	00.0	0.00	0.00	9,457.82	0.00		165,075.68
ö	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0.0	0	0.00	0.00	0.00	00'0	0.00	0.00		0.00
0.00	0	0.00	0.00	00.00	0.00	0.00	0.00		0.00
155,617.86	99	0.00	0.00	00-00	0.00	1,547,510.23	0.00	0.00	1,703,128.09
0	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0.00	00	0.00	0.00	0.00	0.00	00.0	0.00		00.0
519,247.89	39								519.247.89
00.00	00	0.00	0.00	0.00	0.00	00-00	0.00	00-0	00.0
155,617.86	g	0.00	0.00	0.00	00.00	1,547,510.23	0.00	00.0	1 703 128 00
									0.00
									1,703,128.09
0.00	g	0.00	00.00	0.00	00.0	0.00	0.00		00.00
0.00	o	00.00	0.00	0.00	0.00	00.00	0.00		00.00
00-00	0	0.00	0.00	0.00	0.00	00.00	0.00		00.00
0.00	0	0.00	0.00	0.00	0.00	00.0	0.00		0.00
65,110.00	0	0.00	0.00	0.00	0.00	00.00	0.00		65,110.00
0.00	_	00-0	0.00	00.00	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"0		00'0	0.00	0.00	0.00	00.00	0.00		0.00
65,110.00		0.00	0.00	0.00	0.00	00.00	0.00	0.00	65,110.00
0.00		00.00	0.00	0.00	00.0	00.00	0.00		00.00
0.00		00-00	0.00	0.00	0.00	00.00	0.00		0.00
00.00	0	0.00	0.00	0.00	0.00	00.00	0.00	00.00	0.00
65.110.00	5	200	000	00.0	00.0				65 110 00

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMB, Version 6

Printed: 8/23/2024 9:15 AM

ł

Elementary	
Lakeside Union	Kern County

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year 2023-24 Expenditures by LEA (LE-B)

Kern County	leinentary	Special E 2024-25 Buc 2023-24	Special Education Maintenance of Effort 124-25 Budget vs. Actual Comparison Yee 2023-24 Expenditures by LEA (LE-B)	Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year 2023-24 Expenditures by LEA (LE-B)					15 E8AD8A	15 63552 0000000 Report SEMB E8AD8AZYGR(2023-24)
Object Code	Description	Special 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. Spec. Education, Ages 5-22 (Goal 576n)	Spec. Education, Ages 5-22 Nonseverely Disseled		
8980	Contributions from Unrestricted Revenues to Federal Basournos /Farm	CAN AND AND AND AND AND							Adjustments	Total
	Federal Expenditures section)				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals, resources 2000, 5500, 6510, all goals, resources 2000, 5500, 8510, 800, 800, 800, 800, 800, 800, 800, 8									0.00
	6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
	TOTAL COSTS									3,248,725.24
* Attach on odditio	Attach an additional about with	国家たい。南洋は京都市								3,313,835.24
כרומכון מון מרקור	utai sueet with explanations of any amounts in the Adiustmonts ook								AND A DESCRIPTION OF A DAMAGE AND A	•••

explanations of any amounts in the Adjustments column.

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMB, Version 6

,

100 No. 100 No.

Lakeside Union Elementary Kern County	Elementary	Unaudited Actuals Special Education Maintenance of Effort 2024-35 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)	15 63552 000000 Report SEMB E8AD8AZYGR(2023-24)
	SELPA:	. (٤٤)	
	This form is I LEA (LB-B) a	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 2024-25 Budget by LEA (LB-B) and the 2023-24 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.	er with the 2024-25 Budget by
	Per the fede establishing t the LEA to co to the approp to FY 2011-1 http://www.cd	Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-8 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 to the LEA method, which its the LAC to compare the 2024-25 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 required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-8 worksheet. The SYT worksheet tracks the result for each of the four methods back thus, their LMC-8 worksheet. The SYT worksheet tracks the result for each of the four methods back thtp://www.cde.ca.gov/sp/se/as/documents/subsequent/sectors.	method by which it is currently B.2. The revised sections allow 2024-25 budgeted expenditures ach of the four methods back
	There are fou expenditures	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 in a per capita basis.	capita basis; (3) local
	ne LEA IS o possibility th	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.	torical purposes and for the
	SECTION 1	0N 1 Exempt Reduction Under 34 CFR Section 300.204	
		If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet av allable at: http://www.cde.ca.gov/sp/se/as/documents/leameexempwfsht.xls.	: standard. Reductions may IDEA MOE Exemption
		1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.	
		2. A decrease in the enrollment of children with disabilities.	
		3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:	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:	cal Local Only
		Total exempt reductions	0.00 0.00
	SECTION 2	N 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)	
		IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.	
California Dept of Education SACS Financial Reporting S	Education teporting Softw	California Dept of Education SACS Financial Reporting Software - SACS V10.1	

File: SEMB, Version 6

Page 6

Contraction of the second

Printed: 8/23/2024 9:15 AM

Lakeside Union Elementary Kern County	Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)	15 63552 0000000 Report SEMB E8AD8A77(5P/2072-24)
SELPA:	(2.2)	(+7-6707)/10 1 700 000
	Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [PL. 108-446].	
	Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	Local Only
	Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	
	Increase in funding (if difference is positive)	
	Maximum av allable for MOE reduction (50% of increase in funding)	
	Current year funding (IDEA Section 619 - Resource 3315)	
	Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315) 0.00 (b)	
	If (b) is greater than (a). (c) Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c) Available for MOE reduction. (line (a) minus line (c), zero if negative) 0.00 (d) Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). 0.00 (d)	
	If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). Av ailable to set aside for EIS (line (b) minus line (e), zero if negative)	
	Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:	eed up funds:
California Dept of Education		

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMB, Version 6

Page 7

.

Printed: 8/23/2024 9:15 AM

Lakeside Union Elementary Kern County (よよ)

SELPA:

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)

15 63552 0000000 Report SEMB E8AD8AZYGR(2023-24)

Column C	Difference (A - B) (74,559.44)	Difference
Column B	Actual Expenditures Comparison Year FY 2023-24 1,703,128.09 1,703,128.09 0.00 1,703,128.09 0.00	Comparison Year FY 2023-24 1,703,128.00 0.00 1,703,128.00 0.00 1,703,128.00 1,703,128.00 1,703,128.00 1,703,128.00 1,703,128.00 1,703,128.00
Column A	Budgeted Amounts (LB-B Worksheet) FY 2024-25 1,954,247.65 325,679.00 1,628,568.65 1,628,568.65	Budgeted Amounts FY 2024-25 1,954,247,65 325,679,00 1,828,568,65 1,628,568,65 1,628,568,65 1,628,568,65 11,078,70 11,078,70 capita state and local expe
SECTION 3	 A. COMBINED STATE AND LOCAL EXPENDITURES METHOD 1. Under "Comparison Y ear," enter the most recent y ear in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. a. Total special education expenditures. a. Total special education expenditures b. Less: Expenditures paid from federal sources b. Less: Expenditures paid from state and local sources c. Expenditures paid from SECTION 1 Less: 50% 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 Elgibility requirement is met based on the combination of state and local expenditures. 	Purposition Year' arter the most recent year in which MOE compliance was met using the actual vs. actual method Budgeted c Dased on the per capits state and local expenditures. a. Total special education expenditures. pased on the per capits state and local expendi

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMB, Version 6

Printed: 8/23/2024 9:15 AM

Page 8

Lakeside Union Elementary Kern County

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)

15 63552 0000000 Report SEMB E8AD8AZYGR(2023-24)

METHOD
S ONLY
ITURES
EXPEND
OCAL F
щ

(ささ)

SELPA:

	Difference							1,091,865_40		Difference								
Comparison Year	FY 2023-24		62.635,835.25	0.00 3 313 025 25	0.000,010,00	0.00	0.00	3,313,835.25	Comparison Year	FY 2023-24		0,00 0,00	3 313 835 24			3,313,835.24	147 00	
Budget	FY 2024-25	4 405 700 AS					4 405 700 CT	al expenditures only.	Budget	FY 2024-25	A ADE TOO DE			「東京に有時代により」、「東京に有時代」では、「東京にある」では、「東京」では、「東京」では、「東京」の「東京」であった。		4,405,700.65	147.00	
	1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.	a. Expenditures paid from local sources	Add/Less: Adjustments required for MOE calculation	Comparison 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 local sources	4,400,100.6 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.		2. Under "Comparison Y ear," enter the most recent y ear 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 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 local sources	b. Special education unduplicated pupil count	

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.

c. Per capita local expenditures (B2a/B2b)

7,427.66

22,543.10

29,970.75

(661) 636-4185	Telephone Number	gracev es@kem.org	Email Address
Griselda Aceves	Contact Name	District Fiscal Analyst	111e · · · · · · · · · · · · · · · · · ·

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMB, Version 6

Page 9

Lakeside Union Elementary Kern County	Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year 2024-25 Budget by SELPA (SB-B)	d Actuals laintenance of Effort tual Comparison Year by SELPA (SB-B)		15 63552 0000000 Report SEMB
SELPA:		(22)	-	-047 1 Jak (2023-24)
	Object Code			
TOTAL BUDGET - All Sources		uescription	Adjustments*	Total
	1000-1999	Certificated Salaries		
	2000-2999	Classified Salaries		0.00
	3000-3999	Employ ee Benefits		0.00
	4000-4999	Books and Supplies		0.00
	5000-5999	Services and Other Operating Expenditures		0.00
	6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
	7130	State Special Schools		0.00
	7430-7439	Debt Service		0.00
		Total Direct Costs		0.00
			0.00	00.0
	7310	Transfers of Indirect Costs	**********	
	7350	Transfers of Indirect Costs - Interfund		0.00
		Total Indirect Costs		0.00
	ĺ	TOTAL COSTS	00.0	0.00
BUDGET - State and Local Sources			0.00	0.00
	1000-1999	Certificated Salaries		
	2000-2999	Classified Salaries		0.00
	3000-3939	Employ ee Benefits		0.00
	4000-4999	Books and Supplies		0.00
	5000-5999	Services and Other Onarstine Economitions		0.00
	6000-6999		,	00.0
	7130	Capital Outlay (except objects boot, b/00, 6910 & 6920)		0.00
	06177020	State Special Schools		00.00
		Debt Service		0.00
		Total Direct Costs	0.00	00.0
	7310	Transfers of Indirect Costs		
	7350	Transfers of Indirect Costs - Interfund		0.00
		Total Indirect Costs	0.00	00.0
		TOTAL BEFORE OBJECT 8980	0.00	0.00
	8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
		TOTAL COSTS	0.00	0.00
PUDGEI - LOCAI SOURCES	1000-1999	Certificated Salaries		
California Dept of Education				00.0
SACS Financial Reporting Software - SACS V10.1 File: SEMB, Version 6				

Page 10

Printed: 8/23/2024 9:15 AM

Contraction of the second second

vare -File: SEMB, Version 6

and the second second

SELPA:

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year 2024-25 Budget by SELPA (SB-B)

15 63552 0000000 Report SEMB E8AD8AZYGR(2023-24)

(2.2)

Object	Object Code	Description	A dittet montes	
0000-00006	2000		Adjustments	I otal
		Classified Salaries		0.00
65555-0005	9.99.9 	Employ ee Benefits		0.00
4000-4599	4666	Books and Supplies		000
5000-5999	-5999	Services and Other Operating Expenditures		
6000-0009	-6999	Canital Outlav (evrent chiecte 6600 6700 6040 9 0000)		00.U
7130	30	odpres oursy (except objects 0000, 0/00, 6910 & 6920)		0.00
7430-7430	2430	State Special Schools		0.00
)).	Debt Service		0.00
		Total Direct Costs	0.00	0.00
		<u></u>		
73.	7310	Transfers of Indirect Costs		00.0
7350	50	Transfers of Indiroof Conta Latation 1		nn n
				0.00
		lotal Indirect Costs	0.00	0.00
		TOTAL BEFORE OBJECT 8980	0.00	00.00
8980	80	Contributions from Unrestricted Revenues to Federal Decommon	****	
		(from BUDGET - State and Local Sources section)		0,00
8980	80	Contributions from Unrestricted Revenues to State Resources		00.00
		TOTAL COSTS	0.00	00.0
UNDUPLICATED PUPIL COUNT				
* Attach an additional cheet with evoluations of our amounts in the Additional cheet				0.00

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

California Dept of Education SACS Financial Reporting Software - SACS V10.1 File: SEMB, Version 6

Printed: 8/23/2024 9:15 AM

and the second second

Page 11

California Department of Education Sample Form (Rev 11/2007)

Application for Exemption from the Required Expenditures for Classroom Teachers' Salaries

Pursuant to Education Code Section 41372

To: County Superintendent of Schools

For <u>2023/24</u> fiscal year, the <u>Lakeside Union School District</u> did not spend the minimum percentage of its budget on classroom teacher salaries as required by *EC* Section 41372. We are requesting an exemption from this requirement as provided by law.

Reason for request (Check one):

_Serious hardship to the school district

(Please attach a written explanation, the district's latest interim report, and a multiyear projection for the current and two subsequent fiscal years that reflects the financial impact of meeting the requirement of *EC* 41372.)

___X___ Payment of classroom teacher salaries that are in excess of those paid by other comparable school districts

(Please attach a classroom teacher salary & benefits comparison for at least three other comparable school districts. The comparison should include annual classroom teacher salaries paid at the beginning, average, and maximum salary levels plus the average annual employer contributions for health & welfare benefits.)

____ Deficiency is less than \$1,000.00 (exemption is automatically approved)

A. Deficiency Amount

(Source: Form CEA)

1.	Enter the minimum percentage for your district type.	<u>60.00%</u>
	(60% Elementary/ 50% High School/ 55% Unified)	
	Enter the percentage spent by your district.	58.12%
3.	Percentage below the minimum.	1.88%
	(Line 1 minus line 2)	
4.	Enter the district's current expense of education (Form CEA) \$18,091,366.48
	Deficiency Amount.	\$340,117.69
	(Line 3 times line 4)	

B. Certification of the School District Governing Board

It is hereby certified that the information contained in this application is true and correct.

	Superintendent	
Signature of Authorized Official	Title	
<u>Ty Bryson</u>	08/23/2024	

C. <u>Decision of the County Superintendent of Schools</u> (Completed by the County Superintendent of Schools or Designee)

Based on my review of the information contained with this application, I have taken the following action with respect to the school district named on this application (Check one):

Date

_____I am granting the request for exemption from the requirements of *Education Code* Section 41372.

I am granting a partial exemption from the requirements of *Education Code* Section 41372. The amount not exempted is \$_____ (A written explanation of the reason(s) for approving a partial exemption is attached.)

I am denying the request for exemption from the requirements of *Education Code* Section 41372. (A written explanation of the reason(s) for denying the exemption is attached.)

It is hereby certified that the information contained in this application has been reviewed and is true and correct.

Signature of County Superintendent

Print Name of Authorized Official

County Office/Date

Signature of Authorized Designee

Title of Authorized Designee/Date

BEFORE THE BOARD OF TRUSTEES LAKESIDE UNION SCHOOL DISTRICT

)

))

)

)

RESOLUTION OF THE BOARD OF TRUSTEES OF THE <u>LAKESIDE UNION</u> SCHOOL DISTRICT REGARDING THE COMMITMENT OF THE GENERAL FUND AND SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY FUND BALANCE FOR THE YEAR ENDING JUNE 30, 2024

RESOLUTION NO. 09102024A

WHEREAS, the Governing Board is the highest decision-making authority for the District; and

WHEREAS, the Governing Board has adopted a fund balance policy that provides for committing funds for specific purposes; and

WHEREAS, the Unaudited Actuals of the <u>Lakeside Union</u> School District indicated there are reserves available in the General Fund and the Special Reserve Fund for Other Than Capital Outlay as of June 30, 2024; and

WHEREAS, the Governing Board of the <u>Lakeside Union</u> School District seeks to reserve funds in the Committed Fund Balance for specific purposes;

NOW THEREFORE, BE IT RESOLVED that the <u>Lakeside Union</u> School District Governing Board commits the following portion of its combined General Fund and Special Reserve Fund for Other Than Capital Outlay Fund Balance:

25% or(three months of expenditures) Special Reserve Fund 17 for potential revenue shortfalls and unanticipated expenditures

PASSED AND ADOPTED by the Governing Board of the <u>Lakeside Union</u> School District at its regular meeting held on September 10, 2024 by the following vote:

AYES:

NOES:

ABSENT:

By:

President of the Board of Trustees of the Lakeside Union School District

I hereby certify that the foregoing is a full, true and correct excerpt from the Journal of the Board of Trustees of the Lakeside Union School District pertaining to the adoption of the foregoing Resolution at a meeting held on September 10, 2024.

By: _____ Clerk of the Board of Trustees of the Lakeside Union School District Advocates for Children

CAMP KEEP AGREEMENT 2024-2025

SCHEDULED PARTICIPATION DATES: SEE ATTACHMENT A *

This Camp KEEP Agreement ("Agreement") is between THE KERN COUNTY SUPERINTENDENT OF SCHOOLS, a California public education agency ("County Superintendent") and the school district, private school or other party whose legal name and status are described in the signature block below ("Agency").

RECITALS

A. Sections 8763-8769 of the Education Code authorize County Superintendent to enter agreements with school districts and private schools to provide programs and classes in outdoor science education and conservation education for pupils. County Superintendent operates such programs at its Camp KEEP Ocean and Camp KEEP By the Sea facilities in San Luis Obispo County.

B. Agency desires to have County Superintendent provide a program in outdoor science and conservation education for Agency as described in this Agreement.

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>. County Superintendent shall provide a program of outdoor science education and conservation education for pupils/clients of Agency at its Camp KEEP Ocean or Camp KEEP By the Sea facilities, as applicable, as provided in this Agreement.

2 <u>Term</u>. The term of this Agreement shall be for the school year specified in the title block of this Agreement above. One party may terminate this Agreement prior to its expiration if the other party fails to comply with any insurance or indemnification requirements of this Agreement, or commits any other material breach of this Agreement and fails to cure the breach within 10 days after written demand.

3. <u>Price</u>. In consideration of the services provided by County Superintendent and to provide for the actual cost of providing the instructional program and continuing capital outlay expenditures, maintenance and other costs, Agency shall pay County Superintendent a fee calculated based on the type of program indicated in Attachment A.

The fee payable, per school, by Agency shall be calculated based on the greater of the actual number of attendees, per school, multiplied by the cost per attendee rate as listed on Attachment A or 90% of the Contract amount for the respective school as listed on Attachment A. An additional fee of \$55.00 per person shall be paid if Agency is not a Kern County public school, or a San Luis Obispo public school. Attendees include students/clients, counselors, chaperones, teachers, aides, parents/volunteers and others attending the program. Additional fees for delayed arrivals and departures will apply as listed on Attachment B.

Agency shall pay County Superintendent within 45 days after receipt of an invoice documenting the charges. If Agency is a Kern County school district, Agency authorizes County Superintendent to transfer on or before June 30 of the fiscal year from the funds of the District, Account No. ______, to the County School Service Fund, the amounts owing under this Agreement.

Agency has confirmed the scheduled participation dates for each school indicated in Attachment A. If Agency cancels its participation for all or any portion of a school's scheduled participation dates as indicated in Attachment A, Agency shall pay County Superintendent a cancellation fee of 85% of the Contract Amount, as listed on Attachment A,

*Subject to Change as Follows: Superintendent reserves the right to change the date and/or location with notice to Agency. If the new date and /or location is unacceptable to Agency, and if the parties are unable to otherwise agree on the date/location, Agency may cancel the Agreement without penalty.

4. <u>Nondiscrimination</u>. Neither party, nor any officer, agent, employee or subcontractor of the 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.

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

AGENCY

By_

Entity Name: Lakeside Union School District Entity Type: Public School District Authorized Signatory Name: Address:14535 Old River Rd, Bakersfield, CA 93313

Date:

JOHN G. MENDIBURU, Ed. D. KERN COUNTY SURERINTENDENT OF SCHOOLS

Date: _____8/13/24

ADDITIONAL PROVISIONS OF THIS AGREEMENT

6. Duties of Agency. Agency shall do all of the following:

A. Provide transportation for its pupils/clients and personnel to and from the KEEP campus(es). Respective to each school's scheduled date on Attachment A, Guests should arrive at 11:30 am on the first scheduled date and vehicles shall depart by 11:30 am on the final scheduled date. If arrival or departure times are delayed, the Agency will be billed for fees as outlined in Attachment B. This includes responsibility for transporting pupils/clients, employees or volunteers prior to the completion of the program. If transportation for an early return cannot be arranged through family or school representatives, County Superintendent can provide a driver and vehicle for a fee of \$500.00+ mileage fee. The mileage fee is equal to the Internal Revenue Service's standard mileage rate on the date transportation services are provided.

B. Cooperate with County Superintendent's staff in providing the necessary instruction before and after the experience at Camp KEEP to accomplish the objectives of the program.

C. See that its pupils/clients are equipped with suitable clothing and bedding while attending the program.

D. The number of students may not exceed the estimate without the written permission of the Camp KEEP Program Supervisor.

E. As a condition of participation, provide chaperones, as defined by Section M, at a minimum ratio of one to seven (1:7). As a condition of participation, Agency shall also provide a sufficient quantity of teachers to ensure minimum teacher to student ratio of one to thirty (1:30).

F. Provide Free and Reduced meal eligibility status to County Superintendent for students and chaperones during class sessions.

G. Bear all responsibility and liability for ensuring that any required medical clearances for pupils/clients and all others attending the program have been obtained.

H. Provide adequate supervision of pupils/clients and other attendees.

1. Secure appropriate permission from the parent or guardian of each pupil and, if applicable, client of Agency.

J. If a student/client of Agency or chaperon requires related aids or services to participate in the program under an Individualized Education Plan or 504 Plan, or has specialized physical health care needs requiring accompaniment by a qualified adult, it is the responsibility of Agency to ensure that any such related aids or services, or accompaniment by a qualified adult, are furnished.

K. Fully inform the parents/guardians and physicians of participating students/clients with specialized physical health care needs of the camp activities, changes in daily living and distances from emergency services, and inform the Camp KEEP Program Supervisor of the student's/client's needs and Agency's plan to meet those needs, in advance of the scheduled participation dates.

L. Provide all registration information and consents required under Camp KEEP policies and procedures.

M. <u>Background Check.</u> Agency shall bear all responsibility and liability for ensuring that required background checks for personnel and volunteers have been performed. Prior to their participation, all volunteers shall be cleared following a criminal background check using fingerprints. Student volunteers shall only be allowed to serve as a chaperone in pupil cabins if a fingerprint-cleared adult volunteer or certificated employee also serves as a chaperone in the cabin. County Superintendent agrees to allow Agency to send its volunteer courselors or chaperones to County Superintendent Human Resources Department for the sole purpose of performing the required background check using fingerprints.

If the district chooses to use KCSOS staff to conduct background checks the agency agrees to notify County Superintendent in writing of the names of the volunteer counselors or chaperones prior to sending them to County Superintendent Human Resources Department for fingerprinting. Agency further agrees to be responsible for reimbursing County Superintendent for the then current cost of the fingerprinting and background check performed for Agency volunteers. Current cost for the back-ground check is \$\$65.00 per volunteer, but may be adjusted from time to time.

7. <u>Duties of County Superintendent</u>. County Superintendent shall do all of the following:

A. Provide a program in outdoor science and conservation education in accordance with standards as set forth by the State Department of Education requirements and the California Outdoor School Administrators.

B. Furnish pupils with all necessary instructional supplies required at the program.

C. Provide such coordination services as County Superintendent deems necessary to insure an adequate program.

D. Provide first aid supplies, treatment and administration of medications for pupils/clients of Agency during the periods they are attending the program, provided that Agency has furnished written instructions signed by a licensed physician and consent signed by the parent or guardian to administer such medications or treatment.

E. Provide food and complete food service for pupils and staff during each class session, in accordance with National School Lunch and Breakfast Program guidelines established by USDA and under supervision of the Food Services, and claim federal and state reimbursement under the National School Lunch and Breakfast Program during class session.

F. County Superintendent reserves the right to deny participation to any attendee for whom appropriate registration materials and permissions are not received in accordance with stated deadlines or who is in violation of Camp KEEP policies and procedures.

8. Indemnification.

A. Agency agrees to defend, hold harmless and indemnify County Superintendent and the Kern County Board of Education (and the officers, employees, trustees, agents, successors and assigns of each of them) 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 the breach by Agency of the terms of this Agreement, the act or omission of Agency, its officers, employees, pupils, clients, volunteers, invitees and agents, in connection with the performance of this Agreement (including, but not limited to Agency's supervision or failure to supervise its attendees and Agency's transportation of attendees), or in connection with their use of County Superintendent's facilities and programs.

B. County Superintendent agrees to defend, hold harmless and indemnify Agency (and Agency's 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 act or omission of County Superintendent, its officers, employees and agents, in connection with the performance of this Agreement.

C. The requirements of this Section shall survive the termination of this Agreement.

9. Insurance Requirements. Agency 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 transact insurance 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; and (3) workers' compensation insurance as required under state law. Agency shall provide County Superintendent with a certificate of insurance

evidencing the required coverage and shall permit County Superintendent to inspect the original policies of insurance upon request.

Nothing in this section concerning minimum insurance requirements shall reduce Agency's liabilities or obligations under the indemnification provisions of this Agreement. The parties acknowledge that both parties may be permissibly self-insured under California law.

10. <u>Entire Agreement/Amendment</u>. This Agreement, including any exhibits or schedules referred to which it refers and any Camp KEEP policies and procedures in effect at the time the Agreement is executed, constitute 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. The provisions of this Agreement may be modified only by mutual written agreement of the parties.

ATTACHMENT A

CAMP KEEP AGREEMENT SCHEDULE 2024-2025

DISTRICT NAME: Lakeside Union

School Name	Camp Site*	Scheduled Date*	Student Attendees	Teacher Attendees	Chaperone Attendees	Total Attendees	Cost per Attendee	Contract Amount	Length of Program
Lakeside	Ocean	3/17/25 to 3/21/25	66	3	10	79	\$ 400.00	\$ 31,600.00	5-day
		to					\$	\$	
		to					\$	\$	
		to					\$	\$	
		to					\$	\$	
		to					\$	\$	
		to					\$	\$	
		to					\$	\$	
		to					\$	\$	
		to					\$	\$	
		to					\$	\$	
		to					\$	\$	
		to					\$	\$	
		to					\$	\$	
		to					\$	\$	
		to					\$	\$	
		to					\$	\$	
		to	l				\$	\$	
		to					\$	\$	
		to					\$	\$	
		to					\$	\$	
		to					\$	\$	

*Subject to Change as Follows: Superintendent reserves the right to change the date and/or location with notice to Agency. If the new date and /or location is unacceptable to Agency, and if the parties are unable to otherwise agree on the date/location, Agency may cancel the Agreement without penalty.

.

ATTACHMENT B

CAMP KEEP AGREEMENT SCHEDULE 2024-2025

Fees for Delayed Arrival and Departures

The terms of section 6.A. state:

Respective to each school's Scheduled Date on Attachment A, guests should arrive at 11:30 am on the first day and vehicles shall depart by 11:30 am on the final day.

For arrivals that occur past 11:30 am on the first scheduled date as indicated by Attachment A, Agency will be billed at a rate of \$200 per hour, rounded up to the nearest quarter hour. For departures that occur past 11:30 am on the final scheduled date as indicated by Attachment A, Agency will be billed at a rate of \$200 per hour, rounded up to the nearest quarter hour.

ŕ

Office of John G. Mendiburu Kern County Superintendent of Schools Advocates for Children

Memorandum of Understanding County Level Educational Services for K-6 Students Lakeside Union SD

The Kern County Superintendent of Schools Office and the Lakeside Union School District have enjoyed an excellent working relationship for decades. The School District has the need for an educational placement for those students in kindergarten and grades 1-6 who have been expelled, require an alternative to expulsion or are seriously at-risk of being expelled. The Kern County Superintendent of Schools Office operates an elementary community school but receives inadequate funding from the State of California. The Lakeside Union School District would like to have a county-level alternative education placement available for all three types of students listed above. Based on this background, the following agreement is established by the two agencies:

- Beginning on July 1, 2024 and continuing through the remainder of the 2024-2025 school year, the Lakeside Union School District will pay to the Kern County Superintendent of Schools Office an amount equal to \$29.00 per student day of enrollment for any student who is a) enrolled in kindergarten or grades 1 through 6, b) expelled by the district board or referred by the district to the community school, and c) is enrolled in classroom instruction.
- 2. Beginning on July 1, 2024 and continuing through the remainder of the 2024-2025 school year, the Kern County Superintendent of Schools Office will accept both expelled and district referred K-6 students from the School District.
- Following the conclusion of the contracted school year representatives of the School Districts and the Kern County Superintendent of Schools Office will meet, if necessary, to evaluate costs associated with operation of the program and establish a "per student day of enrollment" rate for the subsequent school year.
- 4. This agreement shall remain in effect through the 2024-2025 school year and charges associated with this agreement shall be billed at the conclusion of the school year. 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 following the end of each fiscal year this Agreement remains in effect.

Lakeside Union SCHOOL DISTRICT

By______ Signatory Name: Ty Pryson Title: District Superintendent Address: 14535 Old River Road Bakersfield, Ca 93311

Date:

JOHN G. MENDIBURU, Ed. KERN COUNTY SUPERINTENDENT OF SCHOOLS

Micha > By

Signatory Name: Michael Gumapad Title: District Fiscal Analyst, Fiscal Support Services Address: 1300 17th Street, Bakersfield, CA 93301 Acct Code: 01-001-0000-0-8710.00-0000-0000-00-2420-000

OFFICE OF JOHN G. MENDIBURU KERN COUNTY SUPERINTENDENT OF SCHOOLS

CONTRACTOR SERVICE AGREEMENT (TUPE TIER II PROGRAM)

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

RECITALS

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

A. KCSOS receives funds from the California Department of Education for Tobacco Use Prevention Education (TUPE) Competitive grants for TIER II consortium Middle and High School district members' grade levels 6-12 in Kern County.

B. KCSOS has been given the authorization to release funds to school district consortium members to accomplish its goals to help students remain tobacco free and to develop the next generation of tobacco free advocates.

C. The Kern County Tobacco Use Prevention Education Program (TUPE) will further the goals of not only enabling more students to avoid the dangers of tobacco use but also help instill in them a profound appreciation of healthy lifestyles.

D. The school districts agree to provide a program at each school site listed in Attachment A to accomplish the goals.

E. 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 responsibilities of each party and the services to be provided by Contractor 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 year 1: July 1, 2024 and shall end on June 30, 2025.

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 (**check one**):

□ \$ (total flat fee) □ \$ per hour ⊠ other: See Attachment A

The total amount payable to District in each funding cycle shall not exceed the amount of funding awarded by the yearly California Department of Education for Tobacco Use Prevention Education (TUPE) Competitive grants.

Expenditure of funding must be consistent with the approved Scope of Work and used in a timely manner as set forth in Attachment A.

4. Parties understand that funding is being distributed in three funding cycles. The first distribution was completed between July 1, 2023- June 30, 2024, the second is occurring between July 1, 2024- June 30, 2025, and the third

distribution will be done between July 1, 2025-June 30, 2026. If CDE's payments to KCSOS are reduced, delayed, or terminated at any time during the term this agreement KCSOS's payment to district will be similarly reduced, delayed, or terminated.

5. <u>Record Keeping and Audit</u>. District agrees to maintain accurate books and records relative to all its activities associated with the funding that is subject of this Agreement. All records shall be maintained as required by state and federal laws and regulations. Notwithstanding the foregoing, all records shall be maintained in an accessible location and condition for at least five (5) years from the date of this Agreement.

Superintendent shall have the right to, and District shall permit examination, copying, and auditing of all books, records, documents, accounting procedures, and practices, and other evidence that reflect the use of the funding provided pursuant to this Agreement. Copies of such records shall be immediately provided to the Superintendent upon request.

In the event state regulators require the return of any funds relating to amounts paid under the program, including unexpended funds, District is responsible and shall return such amounts being requested by the regulator.

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

CONTRACTOR

Ву_____

Entity Type: Public School

Authorized Signatory Name:

Entity Name: Lakeside Union School District

KERN COUNTY SUPERINTENDENT OF SCHOOLS JOHN G. MENDIBURU, Ed.D.

By

Signatory Name: Michael Gumapac Title: District Fiscal Analyst 1300 17th Street, Bakersfield, CA 93301

Address: 14535 Old River Rd.

Budget Code:01-825-6695-0-5800.00-8600-2100-00-0000-000

Bakersfield, CA 93311

Date: _____

ADDITIONAL PROVISIONS OF THIS AGREEMENT

7. <u>Indemnification.</u> Contractor agrees to defend, hold harmless, and indemnify Superintendent (and Superintendent's 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 (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 Superintendent's premises.

In the event that any action or proceeding is brought against Superintendent by reason of any claim or demand discussed in this section, upon notice from Superintendent, Contractor shall defend the action or proceeding at Contractor's expense through counsel reasonably satisfactory to Superintendent. The obligation 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 first notice that any claim or demand is to be made.

Contractor's obligations under this section shall apply regardless of whether Superintendent (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 Superintendent, its officers, employees, trustees, or agents.

8. <u>Insurance Requirements</u>. Contractor 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-;V" in Best Insurance Rating Guide and admitted to transact insurance business in California: (1) commercial general liability insurance (including contractual, products, and completed operations coverages, bodily injury, and property damage liability) with single combined limits not less than \$2,000,000 per occurrence; (2) commercial automobile liability insurance for "any auto" with combined single limits of liability not less than \$1,000,000 per occurrence; (3) professional liability insurance (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 Superintendent as an additional insured insofar as this Agreement is concerned, and provide that written notice shall be given to Superintendent at least 30 days prior to cancellation or material change in the form of the policy or reduction in coverage. Contractor shall furnish Superintendent with a certificate of insurance containing the endorsements required under this section, and Superintendent shall have the right to inspect Contractor's original insurance policies upon request. Upon notification of receipt of a notice of cancellation, change, or reduction in coverage, Contractor shall immediately file with Superintendent 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 Contractor's liability or obligations under the indemnification provisions of this Agreement.

9. <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 Superintendent. Contractor shall be free to contract for similar services to be performed while under contract with Superintendent; provided that 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 Superintendent provides for its employees.

Any employees or assistants retained by Contractor shall be the responsibility of Contractor and not of Superintendent. Contractor shall determine the hours during which the services shall be performed and the sequence of tasks, subject to the reasonable business needs of Superintendent.

10. Termination. One party may terminate this Agreement prior to its expiration as follows:

A. If a petition in bankruptcy is filed by or against the other party, or if the other party is adjudged insolvent by any court, or if a trustee or receiver or liquidator of any property of the other party is appointed in any suit or proceeding, or if the other party makes an assignment for the benefit of creditors or takes the benefit of any bankruptcy or insolvency act, or liquidates its business for any cause whatsoever, or if anything similar happens to a party in any jurisdiction. Termination in such a case is effective as of the date of the filing of the petition, adjudication, appointment, assignment, or declaration, or commencement of liquidation.

B. If the other party fails to comply with the insurance or indemnification requirements of this Agreement.

C. 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 on the part of Contractor includes, but is not limited to, a failure to comply with any confidentiality provisions in this Agreement, as well as the unlawful harassment of any person on Superintendent's premises or otherwise in connection with this Agreement.

D. Without cause, on 30 days' written notice, in which case Contractor shall be paid for all services rendered up until the effective date of the notice of termination.

11. 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 by registered or certified mail 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. Contractor represents that it is aware of no financial or economic interest of any officer or employee of Superintendent relating to this Agreement. It is further understood that if such a financial interest does exist at the inception of this Agreement, Superintendent may immediately terminate this Agreement by giving written notice to Contractor. Contractor shall comply with the terms of Government Code Section 87100 and following during the term of this Agreement.

K. <u>Compliance with Law</u>. In the course of performing this Agreement, Contractor shall observe and comply with all applicable federal, state, and local laws, regulations and ordinances now in effect or subsequently enacted.

L. <u>Nondiscrimination</u>. Neither Contractor, nor any officer, agent, employee, or subcontractor of Contractor 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.

M. <u>Special Rules and/or Restrictions</u>. The parties understand that funding for the referenced programs may involve special restrictions on use and/or other requirements imposed by a funding agency. Any such special restrictions and/or requirements are contained in Attachment A and are incorporated by reference into this Agreement. The parties agree that any such requirements applicable to them will be fulfilled to the satisfaction of the requiring agency.

N. <u>Non-appropriation of Funds</u>. Superintendent reserves the right to terminate this Agreement in the event insufficient funds are appropriated or budgeted for this Agreement in any fiscal year. Upon such termination, Superintendent will be released from any further financial obligation to Contractor, except for services performed prior to the date of termination or any liability due to any default existing at the time this clause is exercised. Contractor will be given 30 days' written notice in the event that such an action is required by Superintendent.

O. <u>Ownership of Documents</u>. All reports, documents, and other items generated in the course of providing services to Superintendent shall be the property of Superintendent, and shall be provided to Superintendent upon full completion of services, termination of this Agreement, or as otherwise specified in the Agreement.

P. <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.

Q. <u>Licenses and Permits</u>. Contractor represents that Contractor and Contractor's employees who will render services under this Agreement are fully qualified and competent to provide the services called for under the Agreement. Contractor shall secure and maintain in force any permits or licenses required to perform the services called for under this Agreement, at Contractor's expense unless specified otherwise in the Agreement.

R. <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. Contractor shall contract with the Department of Justice for "subsequent arrest service" and shall immediately inform Superintendent, and remove from Superintendent's or other premises where pupils may be present, any employee or subcontractor whom Contractor discovers has been subsequently charged with a felony defined in Education Code Section 45122.1, pending resolution of the criminal charge. Contractor shall indemnify, hold harmless, and defend Superintendent from any and all damages, claims, lawsuits, penalties, or causes of action arising out of Contractor's failure to comply with this section or arising out of Contractor's removal of any employee based on a subsequent arrest.

ATTACHMENT A SCOPE OF RESPONSIBILITIES AND SERVICES CONTRACTOR SERVICE AGREEMENT (TUPE TIER II)

Total available funding for disbursement is based on \$1,333 per participating school site within each district and contingent upon funding awarded by the California Department of Education for Tobacco Use Prevention Education (TUPE) competitive grants during the July 1, 2024 to June 30, 2025 school year.

KCSOS RESPONSIBILITIES

- 1. Identify a KCSOS TUPE Project Coordinator to be responsible to:
 - a. serve as a liaison with key stakeholders on the Tobacco Free Coalition of Kern;
 - provide direct funding to each consortia member for a District TUPE Coordinator;
 School Site TUPE Coordinator, School Site TUPE Activities Coordinator stipends;
 purchase research- validated TUPE prevention curriculum and coordinate training
 and implementation fidelity checks;
 - c. support administration of the CHKS Core Module to all 6, 7, 9, 11, NT (nontraditional) students including -purchasing and distributing all materials needed for CHKS student survey administration, providing CHKS Administration trainings and data analysis and dissemination/planning sessions in each year the CHKS is administered; and creating templates for publicly reporting survey findings to all district stakeholders;
 - d. convene biannual TUPE advisory meetings with TUPE Project Leads and district/site contacts;
 - e. provide resources and support necessary to meet the objectives of the grant;
 - f. support enforcement and recertification of tobacco-free policy for all districts;
 - g. expend funds as designated in the approved application;
 - support sites, if randomly chosen, to participate in the California Youth Tobacco Survey (CYTS) administered by the California Department of Public Health (CDPH);
 - i. support County- Wide Students Working against Tobacco (SWAT) training and assist in students creating anti-tobacco public service announcements to be featured in local media, and peer to peer mentoring.
- 1. Download and keep on file the Assurances and Certifications located on the COE Funding Forms web page, https://www.cde.ca.gov/fg/fo/fm/generalassurances2024-25.asp

DISTRICT RESPONSIBILITIES

1. Identify a District TUPE Project Contact Person to be responsible to:

- a. monitor the tobacco-free policy enforcement and support recertification that all of the tobacco- free policy requirements are being met by the date of recertification;
- b. coordinate the administration of the California Healthy Kids Survey; submit the scantron order form and staff and student surveys by designated due dates; attend the CHKS data dissemination training and posting survey results and convening a public forum in the district to share the data; maintain required documentation;
- submit necessary data designed to track process and outcome measures to KCSOS TUPE Project Coordinator;
- d. attend a minimum of two (2) TUPE Advisory meeting(s) a year;
- e. assist KCSOS with recertification of the tobacco-free policy and COE report;
- f. if randomly chosen, to participate in the California Youth Tobacco Survey (CYTS) administered by the California Department of Public Health (CDPH)
- g. keep a current list of updated TUPE District staff including school site, phone number and email
- Identify staff to serve as TUPE School Site Liaisons who will be responsible for either/or both of the following roles/responsibilities:
 - a. implementing a combination of a primary research-validated tobacco prevention program, youth development (i.e. Friday Night Live, Safe School Ambassadors), intervention, and cessation/referral activities, pregnant minor assessment/referral and linkage to services, to address problems identified in the TUPEproject needs analysis and/or;
 - b. receiving additional training in a research-based curriculum to serve as a coach/support at the school site;
 - c. attend at least One (1) County-Wide Tobacco Use Prevention Education Training and assist in students creating anti-tobacco public service announcements to be featured in local media.
- 3. Work closely with site administrators (Principals, Assistant Principals) to create support for the program and inform Campus Security and Staff of Pre-Cessation/Cessation classes and referral forms.
- 4. Promote Pre-Cessation/Cessation classes as alternatives to in-house suspension and for student tobacco policy violations and detention as needed.
- Facilitate campus clearance for students participating in peer presentations and field trips for such events as, Drug Free Youth Summit, Kern County Great American Smokeout, Leaders in Life Youth Conference, Students Working against Tobacco, and No Butts Left Behind Project, etc.

- 6. Provide support for Youth Development project to involve Kern County Youth Tobacco Purchase Survey;
 - a. support for the Tobacco Free Coalition of Kern, Back to School Nights, Resource Fairs, and Parent Tobacco Coalition Development

Approved Activities:

- a. Classroom Animation Project
- b. Drug Free Youth Summit
- c. Great American Smoke-Out Program
- d. Leaders in Life Conference
- e. Leaders in Life Planning Meetings
- f. Students Working against Tobacco
- g. NO Butts Left Behind Project
- h. Red Ribbon Week Activities
- i. Youth Quest
- I. Annual Prevention Conference (Teens Kick Ash)
- m. American Cancer Society Relay for Life
- n. Brief Intervention (Grades 6-12)
- o. Stanford Toolkit/Healthy Futures- You & Me, Together Vape Free
- p. Catch My Breath
- q. Forward Thinking
- r. NOT on (High School)
- s. Threw with Chew Week
- t Kick Butts Day
- u. Earth Day
- v. World No Tobacco Day
- w. Action Changes Things Conference
- x. Youth Mental Health First Aid Training
- y. Friday Night Live
- z. Club Live
- aa. Diversity from the Inside Out
- bb. Project Based Learning
- cc. Other Tobacco Related Environmental Prevention Activity
- dd. (must have preapproval from KCSOS)

TUPE Tier II Participating Schools:

Arvin Union School District: Haven Drive Middle School, Bear Mountain, El Camino Real, Sierra Vista Beardsley Junior High, Beardsley Elementary, N Beardsley Elementary, Beardsley School District: San Lauren Elementary Almond Tree Middle, Cecil Avenue Math and Science Academy **Delano Union School District:** La Viña Middle, Pioneer Elementary (K8), Nueva Vista Language Academy, Terrace Elementary Edison School District: Edison Middle El Tejon Middle, Frazier Mountain High El Tejon Unified School District: Fairfax School District: Fairfax Jr High, Shirley Lane, Virginia Elementary, Zephyr Fruitvale School District: Fruitvale Jr High Greenfield Union School District: Greenfield Middle, McKee Middle, Ollivier Middle, Greenfield Community Kern County Community, Kelly F Blanton Education, Kern County Superintendent of Schools East Kern Community, Community Learning Center (KCSOS/COE): Lake Isabella Community, North Kern Community West Kern Community, Kern County Juvenile Court: Bridges Academy, Central, Erwin Owen High, Redwood High North High, Golden Valley, Kern Valley, Arvin High Kern High School District: Woodrow Wallace Middle Kernville Union School District: Lakeside Union School District: Lakeside Lamont Elementary School District: Alicante Avenue Elementary, Mountain View Middle, Myrtie Avenue Elementary Maricopa Unified School District: Maricopa Middle, Maricopa High Norris School District: Norris Middle, Norris, Olive Drive, William B. Bimat, Veterans Rio Bravo Greeley Union School District: **Rio Bravo Greeley Elementary** Rosedale Union School District: Almondale, American, Centennial, Del Rio, Freedom Middle Independence, Patriot, Rosedale Middle, Rosedale North Sierra Sands Unified School District: Burroughs High, James Monroe Middle, Murray Middle Mesquite High Southern Kern Unified School District: Abraham Lincoln Alternative, Rare Earth High-Continuation Rosamond High, Tropico Middle South Fork Union School District: South Fork Elementary Taft City School District: Lincoln Junior High

Taft Union High School District: Tehachapi Unified School District: Vineland School District: Wasco Union High School District: Taft Union High Jacobsen Middle, Tehachapi High, Monroe High (Continuation) Sunset Middle School Wasco High, Wasco Independence High



MEMORANDUM

⊤o:	Ty Bryson
From:	Sirikhwan Weaver $\mathscr{AR}_{\mathscr{H}}$
Date:	June 21, 2024
Re:	Series 2024 (Measure I) General Obligation Bonds - Required Information to be Provided to Trustees at First School Board Meeting Following Sale Pursuant to Education Code 15146(b)(1)(C) and 15146(d)(1)

Ty, as you know, we had a very successful sale on June 12th of the District's \$3.33 million in general obligation bonds. The District received five bids, resulting in a winning bid with a true interest cost of 3.87%; subsequent to the bidding, the winning bid was restructured, changing the true interest cost to 3.86%. The sale result was better than we had budgeted.

Also, pursuant to California Education Code 15146(b)(1)(C) and 15146(d)(1), the following information is required to be provided to the Board at the first meeting following the sale:

Bond Underwriter

The winning underwriter was Fidelity Capital Markets. Table 1, below, shows the bid results.

Table 1

	Final Par Amount:	\$3,330,000	
	Dated Date:	June 27, 2024	
	Delivery Date:	June 27, 2024	
	First Interest Payment Date	June 1, 2025	
	Serial Bond Due Dates:	June 1, 2025 through 2045	
	First Call Date:	June 1, 2032 at par	
	Insurance Provider:	Build America Mutual	31
	Insured S&P Rating:	"AA"	
	Underlying S&P Rating	"A"	
			Approximate
COMP	ETITIVE BIDDING RESULTS		Difference in
	ETITIVE BIDDING RESULTS	True Interest Cost	Difference in Present Value
COMPI Bid #	ETITIVE BIDDING RESULTS		Difference in
	ETITIVE BIDDING RESULTS	True Interest Cost	Difference in Present Value From Winning Bid
Bid #	ETITIVE BIDDING RESULTS Name of Bidder	True Interest Cost (TIC%)	Difference in Present Value
Bid #	ETITIVE BIDDING RESULTS Name of Bidder Fidelity Capital Markets	True Interest Cost (TIC%) 3.869941%	Difference in Present Value From Winning Bid n/a
Bid # 1 2	ETITIVE BIDDING RESULTS Name of Bidder Fidelity Capital Markets Robert W. Baird & Co., Inc.	True Interest Cost (TIC%) 3.869941% 3.9404740%	Difference in Present Value From Winning Bid n/: \$25,672



Actual Cost Information

The upfront costs are comprised of two components: the cost of issuance and the underwriting discount. The cost of issuance for the Series 2024 Bonds is \$127,100, which is below the estimate presented to the Board on February 13th of \$155,000, the underwriting discount is \$31,517, which is below the estimate of \$47,000, and the bond insurance premium is \$13,100, which is below the estimate of \$27,000. Combined, these costs are \$171,717, which is below the presented costs of \$229,000. Table 2, below, shows the upfront cost details.

Table 2

	,
Description	Total Costs
Parker & Covert LLP, Bond Counsel and Disclosure Counsel	
Bond Counsel Services and Expenses: Disclosure Counsel Services and Expenses:	\$17,800.00 \$18,800.00
 Government Financial Services Joint Powers Authority, Public Finance Consultant Professional Services: 	#70.000 oc
	\$70,000.00
S&P Global Ratings, Rating Agency	
Professional Services:	\$15,250.00
 Other Issuance Expenses (break out listed below) 	
Zions Bancorporation, National Association, Paying Agent	
Acceptance Fees: Annual Paying Agent Fee:	\$350.00 \$350.00
COI Fund Administration Fee:	\$250.00
Anticipated Direct Out-of-pocket Expenses:	\$0.00
AVIA Communications: POS/OS Printer	\$1.810.84
Amtec: Verification Report	\$250.00
California Municipal Statistics, Research:	\$1,200.00
• Contingency	\$1,039.16
Subtotal	\$127,100.00
Net Underwriter's Discount	\$31,516,79
Bond Insurance	\$13,100.00
Total Costs	\$171,716.79

Ty, please share this memorandum with the Board at the next meeting in order to comply with the statutory requirements.

Thank you, and please let me know if you have any questions or comments.

SW/abm

BMYSL

Bear Mountain Youth Sports League

Constitution, Policies, and Bylaws

Upon approval of the Greenfield Union School District ("GFUSD") governing board, the Bear Mountain Youth Sports League ("League") is hereby founded. GFUSD is the founding member of the League and shall serve as its administrative and fiscal agent. The League has been formed to provide a positive and safe environment and a fundamentally fair and equitable framework in which athletic opportunities, athletic competition, and corresponding character development can take place for sixth, seventh, and eighth grade students, and students in other grades, who are enrolled in member schools. It is intended that the League serve schools in and around Kern County and their students.

School districts and their schools may participate in the League upon resolution of their respective governing boards, acknowledging and agreeing to abide by the League's constitution, policies, and bylaws. League members must appoint representatives to participate in scheduling home and away games as well as tournaments. League members must timely remit dues and fees charged to participate in League activities.

Individual schools are obligated to sponsor games and tournaments at their campus and in their facilities at their own expense. Sponsorship includes, at a minimum, arranging for and paying for officiating, safe parking, student safety, and compliance with school rules.

The League's constitution and its policies and bylaws may be amended from time to time at the discretion of the GFUSD Superintendent or designee.

A. LEAGUE CONSTITUTION

1. <u>Name</u>. The official name of the organization shall be the "Bear Mountain Youth Sports League" or either of the following "BMYSL" or, as referred to herein, the "League."

2. <u>Philosophy</u>. The League's underlying philosophy is to install in our youth the life-long value of good sportsmanship - meaning fair play; personal honor; individual integrity; good citizenship; and kindness and empathy toward others, both teammates and members of the competition.

3. <u>Primary Purpose</u>. The League's primary purpose is to cultivate our youth, so they grow into responsible and contributing members of their communities. This purpose includes promoting the values of comradery, dedication, respect for others and the rights of others, goal-oriented team effort directed at winning, and individual effort as part of a team effort.

4. <u>Secondary Purposes</u>. Important secondary purposes of the League include the development of athletic skill sets, physical strength, physical coordination and speed, physical endurance, mental focus, emotional control, and the desire to strive for athletic excellence.

B. LEAGUE POLICIES

1. <u>Athletic Participation is a Privilege Not a Right</u>. Students attend school to receive an education first, athletic participation is secondary. Student athletes must meet academic standards and adhere to behavioral standards as required by their schools.

2. <u>Governance</u>. Governance shall be provided by the GFUSD governing board, and the governing board shall delegate governance responsibility to the GFUSD Superintendent. The Superintendent may further delegate this responsibility and authority to others. Each member district shall provide a school representative to participate in scheduling meetings.

3. <u>Coaching and Officiating</u>. All athletic teams shall be supervised by qualified coaches to ensure that student athletes receive appropriate instruction and guidance related to safety, health, sports skills, and sportsmanship. Athletic events shall be officiated by qualified personnel.

4. <u>Business and Community Support</u>. Business and community support for League athletic activities is encouraged, subject to policies and regulations governing advertisements and donations.

5. <u>Eligibility</u>. Eligibility requirements shall be the same the school requires for participation in extracurricular and cocurricular activities.

6. <u>No Fees</u>. No fees may be charged to the students or their families for participation in athletic activities.

7. <u>Non-Discrimination</u>. Member schools shall not discriminate in the treatment of any individual on the basis of disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any characteristic listed or defined in Section 11135 of the Government Code or any other characteristic that is contained in the prohibition of hate crimes set forth in subdivision (a) of Section 422.6 of the Penal Code, including immigration status. (Educ. Code § 220.)

8. <u>Equivalence of Athletic Opportunities</u>. Title IX of the Education Amendment Act of 1972 requires schools to ensure that equivalent athletic opportunities are afforded to boys and girls' athletic teams. Member schools shall comply with the requirements of Title IX.

9. <u>Health & Safety</u>. Student health and safety shall be given the highest priority by schools in planning and conducting athletic activities.

10. <u>Code of Conduct for Interactions Between Adults and Students</u>. School districts, enforce a code of conduct for interaction between adults and students. All school personnel must comply with that code, (See, BP 4119.24 and Education Code §44050,) and all schools must enforce compliance.

11. <u>Consistency in Procedures and Processes</u>. To the extend practical, League members should endeavor to adopt similar procedures and practices.

C. LEAGUE BYLAWS

1. <u>Responsibilities and Obligations of Individual Districts with Schools Who Are</u> <u>Members of the League</u>.

- Arrange and pay for transportation of district teams;
- Arrange and pay for officiating of home games and tournaments;
- Arrange for campus security as may be necessary;
- Health and safety of student athletes;
- Arrange for qualified coaches; and
- Enforce appropriate behavior by students and parents.
- 2. Obligations of Individual Parents.
 - In their student record, each student athlete must have documentation of full compliance with state immunization requirements against the following diseases (H&S Code § 120335; 17 CCR § 6025):
 - Measles, Mumps, and Rubella (MMR)
 - Diphtheria, Tetanus, and Pertussis (Whooping Cough) (DTP, DTaP, or Tdap)
 - Poliomyelitis (Polio)
 - Hepatitis B
 - Varicella (Chickenpox)
 - Haemophilus Influenza Type B (HIB Meningitis)
 - Any other disease designated by the California Department of Public Health
 - Contact the school principal if they have questions about or need help meeting their obligations.

3. <u>Responsibilities of Parents and other Spectators</u>.

- Neither student athletes, coaches, nor referees shall be harassed.
- Profanity is forbidden.
- No spectator, including parents, are permitted on school grounds during a sporting event if they have been convicted of, or entered a plea of nolo contendere to, charges of any sex offense as defined in Education Code section 44010, or to a felony that would disqualify them from employment pursuant to Education Code section 44237.
- Neither parents nor spectators may interfere with the coaching before, during or after a game.

4. <u>Responsibilities of Coaches and School Staff</u>

• Enforce appropriate conduct by parents and spectators – If necessary, in cooperation with local law enforcement using California Penal Code sections 626.4 (Withdrawal of consent for person to remain on campus); 626.6 (Power to

direct persons to leave campus); 626.81 (Entry by registered sex offender without lawful business) and so forth.

Hold students to strict account for violations of school rules.

• Be mindful that coaches are key in the intellectual, motivational and physical development of our youth.

• Compliance with the notion that students have the right to be treated and spoken to with dignity and respect; and also have the right to feel mentally, physically and emotionally safe in a school environment that is welcoming and inviting.

• Refrain from the use of verbal abuse, offense epithets, sexist or other demeaning names.

• To the extent practicable, staff among the various League members are to develop and use the same or similar forms and messaging and promote uniformity as to policies and procedures.

5. <u>Responsibilities and Obligations of Individual Student Athletes</u>.

- Compliance with the ideals of good sportsmanship, ethical conduct, and fair play.
- Show cordial courtesy to visiting teams and officials.
- Be in a happy relationship with visitors and hosts.
- Respect the integrity and judgment of sport officials.
- Understand and accept the rules of the game and standards of eligibility.
- Exercise leadership, initiative, and good judgment.
- Recognize that the purpose of athletics is to promote the physical, mental, moral, social, and emotional wellbeing of all individual players.
- Remember that an athletic contest is only a game not a matter of life and death for any player, coach, school, or community.

6. <u>Title IX Non-Discrimination</u>. Whenever a school provides only a team for boys in a particular sport, girls are permitted to qualify for the team.

Whenever a school provides a team for boys and a team for girls in the same sport, girls shall not be permitted to qualify for the boys team in that sport, nor shall boys be permitted to qualify for the girls team in that sport.

Whenever a school provides only a team for girls in a particular sport, boys shall not be permitted to qualify for the girls team in that sport unless opportunities in the total sports program for boys in the school have been limited in comparison to the total sports program for the girls in that school. Permission for boys to qualify for a girls team must be secured from the Superintendent or designee.

Whenever a school provides a mixed or coed team in a sport in which the game rules designate either (i) a certain number of team participants from each sex, or (ii) contains an event that designates a certain number of participants from each sex, boys shall not be permitted to qualify for the girls positions on the mixed team nor shall girls be permitted to qualify for the boys positions on the mixed team.

7. <u>Gender Identity Participation Rights</u>. Participation in athletics is a valuable part of the educational experience for all students. All students should have the opportunity to

participate in athletic activities in a manner that is consistent with their gender identity. (Educ. Code § 221.5(f).)

8. <u>Online Posting and Sex Equity in the Education Act</u>. Member school districts shall comply with Education Code sections 221.6, 221.61, and 221.8 by posting online their internet website, Title IX Coordinator contact information, list of rights contained in Education Code section 221.8 including, but not limited to, the right to receive equitable treatment and benefits in the provision of equipment and supplies, scheduling of games and practices, coaching, locker rooms, and so forth.

Member school districts shall comply with Education Code section 221.9 by posting on their internet website, disaggregated by school site, the total enrollment of the school classified by gender, number of students enrolled at the school who participle in competitive athletics classified by gender, and number of boys' and girls' teams classified by sport and competition level.

9. <u>Mascots</u>. Racially derogatory or discriminatory school or athletic team names, mascots, or nicknames are forbidden. The use of mascot names which single out the Native American community for derision including, but not limited to, the term "Redskins" is forbidden. (Educ. Code § 221.3.)

10. <u>Athletic Equipment Maintenance</u>. Each member school shall clean and inspect all athletic equipment at the beginning of each school year. Coaches and other responsible district personnel shall take every possible precaution to ensure athletic equipment is kept safe and serviceable.

11. <u>Automated External Defibrillators</u>. Each member school shall develop a written emergency action plan that describes the location of automated external defibrillator(s) ("AED") and procedures to be followed in the event of sudden cardiac arrest or other medical emergency related to athletic activities or events. The plan shall be posted in accordance with guidelines of the National Federation of State High School Associations. (See, Educ. Code § 35179.4.)

At least one AED shall be available for the purpose of providing emergency care to students, spectators, and others in attendance at athletic events. (See, Educ. Code § 35179.6.)

12. <u>Concussions and Head Injuries</u>. Annually, schools shall distribute to their student athletes and their parents/guardians an information sheet on concussions and head injuries. Student and parent/guardian shall sign and return the information sheet before student initiates practice or competition. (Educ. Code § 49475.)

Schools shall provide training to coaches and/or athletic trainers regarding concussion symptoms, prevention, and appropriate response. (See, Educ. Code §§ 35179.1 and 49032.)

If a student athlete is suspected of sustaining a concussion or head injury in an athletic activity, he/she shall be immediately removed from the activity for the remainder of the day. Student shall not be permitted to return to the activity until he/she is evaluated by a licensed healthcare provider trained in the management of concussions and receives the healthcare provider's written clearance to return to the activity. If the healthcare

provider determines that the athlete sustained a concussion or head injury, the athlete shall also complete a graduated return-to-play protocol of no less than seven days in duration under the supervision of a licensed healthcare provider. (Educ. Code § 49475.) It is the responsibility of the student's district to monitor the protocol mentioned above.

13. <u>Heat Illness</u>. Schools shall provide training to coaches and/or athletic trainers regarding the signs and symptoms of, and the appropriate response to, heat illness, including heat cramps, heat syncope, heat exhaustion, and exertional heat stroke. (See, Educ. Code §§ 35179.1 and 49032.) Schools will also follow their air quality procedures and respect that of each district.

To assist in the prevention of heat illness, coaches and/or athletic trainers shall gradually increase the intensity and duration of exercise to acclimate student athletes to practice in the heat, provide adequate rest breaks, make water available during all athletic activities, and alter practice plans in extreme environmental conditions.

14. <u>Sudden Cardiac Arrest</u>. Schools shall distribute the sudden cardiac arrest information posted on the California Department of Education's website to all student athletes and their parents/guardians. Student and parent/guardian shall sign and return an acknowledgement that they have reviewed the sudden cardiac arrest information posted on the California Department of Education's website. (Educ. Code §§ 33479.2 and 33479.3.)

Schools shall provide training to coaches and/or athletic trainers regarding the nature and warning signs of sudden cardiac arrest. (Educ. Code §§ 33479.6, 33479.7, 35179.1, and 49032.)

If a student athlete passes out or faints, or is known to have passed out or fainted, while participating in or immediately following his/her participation in an athletic activity, student shall be removed from participation at that time. If a student exhibits any other symptoms of sudden cardiac arrest, including seizures during exercise, unexplained shortness of breath, chest pains, dizziness, racing heart rate, or extreme fatigue, he/she shall be removed from participation by a coach or other school employee who observes these symptoms. If any such symptoms are observed, notification shall be given to student's parent/guardian so that the parent/guardian can determine treatment, if any, student should seek. A student who has been removed from participation shall not be permitted to return until he/she is evaluated and given written clearance to return to participation by a healthcare provider. (Educ. Code §§ 33479.2 and 33479.5.)

15. <u>Other Injuries</u>. In the event of a non-minor injury or a perceived imminent risk to a student's health, that is serious, the student athlete shall be removed from the activity. Precautions in handling blood or other bodily fluid shall be observed and medical treatment for student shall be sought as appropriate. Whenever an injury or illness is suffered by a student athlete, student's parent/guardian shall be notified of the date, time, and extent of any injury or illness suffered by student and any actions taken to treat student, along with the completion of an accident report by the student's district.

16. <u>Other Parental Notifications</u>. In addition to providing his/her parents/guardians with information on the signs and symptoms of concussions and sudden cardiac arrest as described above, every year each school shall send a notice to the student's parent/guardian which:

- Contains information about the procedures for filing a discrimination complaint that arises out of an athletic activity, including the name of the district's Title IX Coordinator;
- Includes a copy of student Title IX rights pursuant to Education Code section 221.8;
- Explains that there is an element of risk associated with all athletic competitions and there is no guarantee that students will not be injured, despite a commitment to every participant's health and welfare;
- Provides information about insurance protection pursuant to Education Code section 32221.5;
- Requests parental permission for student to participate in the program and, if appropriate, be transported by district to and from competitions; and
- States the district's expectation that students adhere strictly to all safety rules, regulations, and instructions, as well as rules and guidelines related to conduct and sportsmanship.

17. <u>Home Study and Homeschooling</u>. Students who are not enrolled in programs under the jurisdiction of a member school's governing body are not eligible to participate. Such programs would include, but not be limited to, homeschooling or home study wherein parent/guardian/caregiver, or other persons, are responsible for instruction and evaluation.

18. <u>Independent_Study_Programs</u>. Students participating in an independent/home study program under the jurisdiction of a member school or school district in which the curriculum is approved, the program administered, and students evaluated, by that school/school district's governing body's designees may participate if otherwise is eligible.

19. <u>Title IX Compliance</u>. Title IX regulations require that schools offer their boys and girls athletic teams' equivalent benefits, opportunities, and treatment to its boys and girls' teams overall.

20. <u>Equipment and Supplies</u>. Schools are to provide athletic gear of equivalent quality, quantity, suitability, condition, and availability for athletes on boys and girls teams (i.e., uniforms, apparel, sports equipment, general supplies).

21. <u>Scheduling Games and Practice Time</u>. Schools are to provide both boys and girls teams a reasonable opportunity to compete before an audience (i.e., Sunday morning games may be less likely to generate attendance and interest than Friday night games. So, scheduling all girls' teams games for Sunday mornings and all boys' teams games for Friday nights would likely not provide the girls' teams the same opportunity to compete before an audience as the boys' teams).

Schools shall schedule practices at times that are equally convenient for both boys' and girls' teams (i.e., always scheduling practice for the girls' swim team at 5 a.m. and the boys' swim team at 7 a.m. would likely not provide equally convenient practice times).

The length of practice sessions shall be equivalent for girls' and boys' teams in the same or similar sports.

22. <u>Travel</u>. Schools shall provide both girls and boys teams equivalent modes of transportation when traveling to away games (i.e, carpool or school bus). Schools shall arrange for the transportation of their student athletes.

23. <u>Coaching</u>. Boys and girls' teams shall have coaches with equivalent qualifications. Coaches shall be available to girl and boy athletes for equivalent amounts of time.

Coaches of both boys and girls' teams are to receive equivalent compensation if any is provided.

24. <u>Fields, Courts, or Other Facilities for Practice and Competition</u>. If boys' and girls' teams have access to locker rooms, they shall be equivalent in quality and size.

The conditions of playing fields, courts, pools, and other practice/game facilities for boys' and girls' teams shall be equivalent and safe.

25. <u>Membership and Dues</u>. Schools, through their districts, may seek membership. Members must agree to comply with the League constitution, policies, bylaws, and other rules or procedures which GFUSD may require from time to time as a need may arise.

The amount of annual dues shall be determined by GFUSD. Member schools shall be invoiced at the beginning of each school year. The invoice must be paid within 45 calendar days. Districts that choose to stop participating, shall not be provided a refund or prorated rate.

26. <u>Professional Liability Insurance</u>. Each member school, through their district, shall procure and maintain in force at the member school district's sole cost and expense, Professional Liability (Errors and Omissions) Insurance, for liability arising out of, or in connection with, League activities. Coverage shall include Abuse or Molestation Liability. Coverage shall be no less than One Million Dollars (\$1,000,000) per claim and Two Million Dollars (\$2,000,000) aggregate.

Such coverage is to be obtained from a carrier admitted to do insurance business in California and listed in the current "Best's Key Rating Guide" publication with a minimum of an "A-; VII" rating. A non-admitted company doing business in the state of California must have a "Best's Rating" of "Excellent A: X," or better.

No school may participate in the League unless it has in effect the required insurance coverage. The required coverage shall not be reduced or canceled without thirty (30) days prior written notice to GFUSD. Schools shall notify GFUSD within twenty-four (24) hours if any insurance policy is terminated, canceled, non-renewed, or whose policy limits have been exhausted, or upon the insolvency of the insurer that issued the policy. Replacement coverage shall be immediately obtained.

ş

If a participating school is, or becomes, self-insured or a member of a self-insurance pool, the coverage provided shall be the equivalent to the insurance coverage required above. GFUSD is not obligated to accept such coverage unless it determines, in its sole discretion and by written acceptance, that the coverage is equivalent to the above-required coverage.

27. Indemnification. Each participating school district agrees to defend, hold harmless, and indemnify the other participating school districts, including GFUSD, (and their 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 resulting from (a) their school's breach of the terms of this Agreement, and/or (b) the act or omission or misconduct of their school(s) and school personnel, in connection with participation in League activities. If a breach occurs and the participating district is dropped from the league, they will not be refunded or prorated their dues.

See Appendix A regarding fees.

Participating District Superintendent

Superintendent:

Superintendent Signature:

Participating District/Schools: _____

Date of board approval: _____

Greenfield Union School District Superintendent

Superintendent:

Superintendent Signature:

Date of board approval:

Ł