

## REGULAR BOARD MEETING

12/13/2023 [03:00 PM]

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### REGULAR BOARD MEETING OF DECEMBER 13, 2023

For the Regular Board Meeting of December 13, 2023, at 3:00 p.m., in the Redwood Conference Center at the Jim Vidak Education Center, 6200 S. Mooney Blvd., Visalia, California.

#### 1. CALL TO ORDER

- a. Pledge of Allegiance
- b. Welcome

#### 2. ANNUAL ORGANIZATIONAL MEETING/ELECTION OF NEW OFFICERS

##### 2.a. [pursuant to Education Code Section 1009], Encl. No. 1

1. Election of President -- **Dr. Fernie Marroquin**
2. Election of Vice President -- (New President)
3. Adoption of 2024 Tulare County Board of Education Meeting Dates -- (New President), Encl. No. 2

#### 3. ADA ACCOMMODATION REQUIREMENT

Persons who are in need of a disability-related modification or accommodation in order to participate in the board meeting must make a request in writing to the Office of the County Superintendent of Schools, 6200 South Mooney Boulevard, Visalia, California, P.O. Box 5091, 559/733-6301. A request for accommodation should specify the nature of the modification or accommodation requested, including any necessary auxiliary aids or services required and the name and telephone number of the person making the request. The written request should be made as soon as possible and no later than 2 days before the meeting. The agenda, agenda packet and any written documents distributed to the board during a public meeting will be made available in appropriate alternative formats upon request by a person with a disability as required by the Americans with Disabilities Act.

Written documents concerning agenda items are available for public inspection during normal business hours within 72 hours of a regular board meeting at the Tulare County Office of Education, 6200 South Mooney Boulevard, Visalia, California.

#### 4. PUBLIC COMMENTS

Members of the public may address the board on any agenda item, or other item of interest within the subject matter jurisdiction of the board during the public comment period. Agenda items may also be addressed by the public at the time they are taken up by the board. The board is not able to discuss or

take action on any item not appearing on the agenda. A five-minute time limit can be imposed on public input for individuals/issues as deemed necessary.

## 5. ACTION ITEMS

### 5.a. Routine Matters

#### 5.a.a. Consent Calendar

- a. Approval of minutes for the Regular Board Meeting of November 8, 2023, Encl. No. 3
- b. Authorization of Countywide Registration of Credentials, Encl. No. 4
- c. Authorization of Temporary County Certificates, Encl. No. 5
- d. Authorization of Countywide Emergency Permit Applications, Encl. No. 6

### 5.b. Old Business

**5.b.a.** Second Reading, Sycamore Valley Academy - Charter Petition Renewal Report and Recommendation -- **John Alvarez**, Encl. No. 7

**5.b.b.** Second Reading, Blue Oak Academy, Charter Petition Renewal Report and Recommendation -- **John Alvarez**, Encl. No. 8

### 5.c. New Business

**5.c.a.** Consideration and Adoption, SELPA Policy 9020 - Transportation for Students with Disabilities - **Tammy Bradford**, Encl. No. 9

**5.c.b.** Consideration and Adoption, SELPA Policy 9350 - Nonpublic Schools and Agencies -- **Tammy Bradford**, Encl. No. 10

**5.c.c.** Consideration and Adoption, SELPA Policy 9700 - Services to Students Enrolled in Private Schools -- **Tammy Bradford**, Encl. No. 11

**5.c.d.** Presentation of College and Career -- **Bill Davis**, Encl. No. 12

**5.c.e.** Presentation of the 2024 CAC Calendar – **Malinda Furtado**, Encl. No. 13

**5.c.f.** Considerations and Approval, Review and Certify Attendees of 2023-2024 Supervisor of Attendance Certification Program -- **Lisa Lemus**, Encl. No. 14

**5.c.g.** Consideration and Approval, Budget Revisions through October 31, 2023 -- **Jody Arriaga**, Encl. No. 15

**5.c.h.** Consideration and Approval, First Interim Report as of October 31, 2023 -- **Jody Arriaga**, Encl. No. 16

**5.c.i.** Review of the 2024-2025 Proposed Budget Calendar -- **Jody Arriaga**, Encl. No. 17

**5.c.j.** Retirement of Bridge Financing Debt for L.B. Hill Learning Center Modernization Project 10546-00-007 -- **Jeff Ramsay**, Encl. No. 18

**5.c.k.** Update on Prop 47 Learning Communities for School Success Program Grant, Year 2 of 3 -- **Bob Mayo**, Encl. No. 19

## 6. INFORMATION (Non-Discussion Items)

- a. Letters and Communication/Correspondence

- b. Reports from Superintendent and Staff
- c. Reports from Board, Information and Questions

## **7. NEXT SCHEDULED BOARD MEETING**

- a. January 10, 2024 - 3:00 p.m.

## **8. ADJOURNMENT**

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Fernie Marroquin, Ed.D., Assistant Superintendent, Business Services  
on behalf of  
Tim A. Hire, Tulare County Superintendent of Schools

**SUBJECT:**

Annual Organizational Meeting

**DESCRIPTION/SUMMARY:**

Pursuant to Education Code section 1009, the county board of education must hold an organizational meeting every year. This meeting shall occur on or after the 2nd Friday in December.

The purpose of the organizational meeting is to accomplish the following: (1) Swear in and officially seat newly elected/appointed board members; (2) Elect a board president for the following year; (3) Elect a board vice president for the following year; and (4) Adopt a schedule/calendar of regular meetings for the following year.

**FINANCING:**

N/A

**RECOMMENDATION:**

Hold Organizational Meeting.

Elect a board president, Elect a board vice president, and Adopt a calendar of regular meetings.

**TULARE COUNTY BOARD OF EDUCATION  
2024 BOARD MEETING DATES**

**Tulare County Office of Education  
6200 S. Mooney Blvd., Visalia, California**  
3:00 p.m. in the Redwood CDEF meeting room, second Wednesday  
of each month unless otherwise indicated

<p><b><u>JANUARY</u></b> January 10</p>	<p><b><u>JULY</u></b> July 10</p>
<p><b><u>FEBRUARY</u></b> February 14</p>	<p><b><u>AUGUST</u></b> August 14</p>
<p><b><u>MARCH</u></b> March 13</p>	<p><b><u>SEPTEMBER</u></b> September 11</p>
<p><b><u>APRIL</u></b> April 10 – 10:00 a.m. SCICON 41569 Bear Creek Road, Springville</p>	<p><b><u>OCTOBER</u></b> October 9</p>
<p><b><u>MAY</u></b> May 8</p>	<p><b><u>NOVEMBER</u></b> November 13</p>
<p><b><u>JUNE</u></b> June 12</p>	<p><b><u>DECEMBER</u></b> December 13 (Fri)</p>

**TULARE COUNTY BOARD OF EDUCATION  
MINUTES**

The Tulare County Board of Education met on Wednesday, November 8, 2023, at 3:00 p.m. for a regular board meeting in the Redwood CDEF meeting room at the Jim Vidak Education Center, 6200 S. Mooney Boulevard, Visalia, California.

PRESENT Board Members	Tom Link, President Joe Enea, Vice President Judy Coble Debby Holguin Celia Maldonado-Arroyo Chris Reed Tony Rodriguez Tim A. Hire, Ex-Officio Secretary
PRESENT Staff Members	Julie Berk, Assistant Superintendent, Student Support Services Dr. Fernie Marroquin, Assistant Superintendent, Business Services Dedi Somavia, Assistant Superintendent, Human Resources Tammy Bradford, Assistant Superintendent, Special Services Rob Herman, Communications Director, Administration Marlene Moreno, Executive Assistant, Administration Frank Silveira, Administrator, School Safety Program John Alvarez, Administrator, Leadership Support Services Jeff Ramsay, Director, General Services Anthony Paz, Helpdesk Support Specialist, Information Systems Freddy Reyes, Helpdesk Support Specialist, Information Systems
GUESTS	Guests as listed in the register including Joshua Whiteside.
CALL TO ORDER Pledge of Allegiance/ Welcome	Board President Tom Link welcomed everyone and called the meeting to order. Joe Enea led the Pledge of Allegiance.
ADA ACCOMMODATIONS	Mr. Link announced that ADA accommodations had been met.
PUBLIC COMMENT	Members of the public did not address any matter of jurisdiction.
CONSENT CALENDAR	It was moved by Maldonado-Arroyo, seconded by Coble to approve the consent calendar to include minutes for the Regular Board Meeting of October 11, 2023, Countywide Registration of Credentials, Temporary County Certificates, Emergency Permits and listed donation. Motion unanimously carried with the following votes: Ayes: Coble, Enea, Holguin, Link, Maldonado-Arroyo, Reed, and Rodriguez.

SECOND READING OF  
BOARD/  
SUPERINTENDENT  
POLICY 1312.3  
UNIFORM  
COMPLAINT  
PROCEDURES

Dedi Somavia requested the Board's approval of the Board/Superintendent Policy 1312.3, Uniform Complaint Procedures. It was moved by Rodriguez, seconded by Reed to approve Board/Superintendent Policy 1312.3, Uniform Complaint Procedures with the necessary changes. Motion unanimously carried with the following votes: Ayes: Coble, Enea, Holguin, Link, Maldonado-Arroyo, Reed, and Rodriguez.

SECOND READING OF  
BOARD/  
SUPERINTENDENT  
POLICY 1312.4  
WILLIAMS  
COMPLAINT  
POLICIES AND  
PROCEDURES

Dedi Somavia asked the Board to approve the Board/Superintendent Policy 1312.4, Williams Complaint Policies and Procedures. It was moved by Enea, seconded by Maldonado-Arroyo to approve Board/Superintendent Policy 1312.4, Williams Complaint Policies and Procedures. Motion unanimously carried with the following votes: Ayes: Coble, Enea, Holguin, Link, Maldonado-Arroyo, Reed and Rodriguez.

PRESENTATION OF  
TCOE SCHOOL  
SAFETY PROGRAM

Mr. Link called on Frank Silveira to present on the School Safety Program. Mr. Silveira advised the Board of the Run, Hide, Fight program. This provides information to anyone to help survive an active shooter situation.

Another resource we have is the Say Something Anonymous Reporting System.

As of this date, there are 13 staff who help run the ActVnet program. Chris Reed asked if our charter schools have come on board as clients. Frank said we have a few on board. Tony Rodriguez asked how much support is needed for those schools outside of our county. Frank said once we train them, we want them to become their own drill experts. They are also expected to work with the responding law enforcement agencies in their jurisdiction. Follow-up checks are mainly done by email reminders.

Celia asked if schools get charged different amounts. Frank said the fee depends on the size of the school. There is a start-up fee and an annual maintenance fee. For example, schools outside of Tulare County, 500-1,000 students, it's a \$20,000 initial fee and a \$2,500 annual maintenance fee.

Joe Enea asked if we evaluate or assess that it continues to work. All practice drills and events are all archived. What is unique is the map structure and the connections to the video feed from surveillance cameras on campus. The information that is uploaded from the student information system is also a special feature. It's like buying a car, you can buy a car with certain options or with no options/upgrades.

All IP addresses are unique to the school site. It's based on jurisdiction. We are selling a product that we hope schools never has to use. We provide training and ongoing support. Debby Holguin asked if we monitor the system 24/7. We are notified when the system is launched.

Judy Coble asked how many of our districts in Tulare County have signed up for this system. There are 43 school districts in our county with about 250 schools. We currently have 25 districts on board.

Private catholic schools have also expressed interest in this program. Tom asked, "What is the biggest challenge?" Frank said it is the API which links ActVnet to the school's student information system.

Board member Tony commends the county for the software but more so commends TCOE for the threat assessment programs.

December 2, 2023, Porterville, Visalia CHP, Exeter PD, Visalia PD and other surrounding first responding agencies will be participating in an ActVnet Crisis Demonstration Drill to take place at Orosi High School. This will be a drill involving Kaweah Health Medical Center staff as well.

The Board and Mr. Hire thanked Frank Silveira for his presentation.

INFANT  
DISCRETIONARY  
FUND GRANT 2022-  
2023

Tammy Bradford requested the Board's approval for the Infant Discretionary Fund Grant 2022-2023 for \$81,684. This grant supports the services provided through our Bright Start program for infants, birth up to three years old. This program serves just about 900 children, which is the largest infant serving program in the state. It was moved by Enea, seconded by Maldonado-Arroyo to approve the Infant Discretionary Fund Grant for 2022-2023. Motion unanimously carried with the following votes: Ayes: Coble, Enea, Holguin, Link, Maldonado-Arroyo, Reed, and Rodriguez.

SPECIAL EDUCATION  
ALTERNATE DISPUTE  
RESOLUTION GRANT  
2023-2024

Tammy Bradford requested approval for the Special Education Alternate Dispute Resolution Grant 2023-2024 for \$14,807. The funds are used for TCOE staff and the directors of special education from the districts to attend an annual alternate dispute resolution training provided by the state. It was moved by Rodriguez, seconded by Coble to approve the Special Education Alternate Dispute Resolution Grant 2023-2024. Motion unanimously carried with the following votes: Ayes: Coble, Enea, Holguin, Link, Maldonado-Arroyo, Reed, and Rodriguez.



PRESENTATION OF  
WILLIAMS/  
VALENZUELA  
UNIFORM  
COMPLAINT REPORT  
THIRD QUARTER 2023

Dedi Somavia presented the Williams/Valenzuela Uniform Complaint Report for the Third Quarter of 2023. There was one complaint received from Woodville regarding a mold odor coming from a classroom. An outside company checked and there was no mold found in the classroom. This was an informational item only.

CONSOLIDATED  
APPLICATION FOR  
2023 FUNDING

John Alvarez asked for approval from the Board for the Consolidated Application for funding for 2023. It was moved by Reed, seconded by Enea to approve the Consolidated Application for 2023 for funding. Motion unanimously carried with the following votes: Ayes: Coble, Enea, Holguin, Link, Maldonado-Arroyo, Reed, and Rodriguez.

SET DATE FOR  
ANNUAL  
ORGANIZATIONAL  
MEETING

Tim Hire asked the Board to approve setting a date for the annual organizational meeting to elect officers for the following year and adopt a schedule or calendar of regular meetings for 2023 to take place on December 13, 2023. It was moved by Coble, seconded by Reed to set the date of December 13, 2023, as the annual organizational meeting. Motion carried with the following votes: Ayes: Coble, Enea, Holguin, Link, Maldonado-Arroyo, Reed, and Rodriguez.

SUPERINTENDENT'S  
REPORT

Mr. Hire advised the board that the Theatre Company's production of *Rudolph the Red-Nosed Reindeer Jr.* will be at the Rotary Theatre. Tickets are available online.

Mr. Hire mentioned that he will not be in attendance of the December board meeting. He wished everyone a Happy Thanksgiving.

Debby said she enjoyed being a judge at TCOE's Halloween Decoration Contest at the Mooney and Doe Avenue sites.

NEXT SCHEDULED  
MEETING

**December 13, 2023, at 3:00 p.m.**

ADJOURNMENT

Meeting adjourned at 4:05 p.m.

CREDENTIALS REGISTERED

December 13, 2023

230286079	SUBP	EM	ABBOTT RANDALL
230296615	P12B	CD	AGUILAR CASSANDRA
230280364	TC2	IN	AGUILAR LAURIE
230277928	P12C	CD	AGUILERA JUAN CARLOS
230278837	TC2	CL	AGUILERA SANDRA
230278838	SC1A	CL	AGUILERA SANDRA
230293902	TC13	ML	AGUIRRE JANA E
230158065	TC1	CL	AIROSO ALVIN
230282947	SUBP	EM	AKINS BAILEY
230137495	SUBP	EM	ALAFA DON
230296620	P12C	CD	ALBA ASHTYNN
230275188	SUBP	EM	ALCANTAR TAPIA MARISOL
230295056	SUBP	EM	ALEKSANDROWICZ ADRIAN
230282125	TC2	CL	ALMAGUER JOSHUA L
230270431	SUBP	EM	ALONSO AMBER D
230295972	SUBT	EM	ALONZO IVANGELINA
230282521	TC2	CL	AMARO VERNON J
230295945	SUBT	EM	AMBRIZ JAQUELINE
230273286	SUBP	EM	AMBRIZ MARINA REBEKA M
230278400	TC2	CL	AMUNDSON CRYSTAL
230276760	P12E	CD	ANDREAS SHERRI L
230288119	TC13	SL	ARCEO GIOVANNI
230276108	SUBP	EM	ARELLANO MARISA L
230275177	TC13	SE	ARIAS JENNIFER A
230295383	SA13	EM	ARMINIO KAITLYN A
230295368	TC2	P5	ARMINIO KAITLYN A
230280300	TC2	IN	ARREOLA DANIEL
230288234	TC2	CL	AVILA SHARDE
230293742	SUBP	EM	AVILES RODRIGUEZ JACQUELINE
230280596	TC14	SE	BAKER AMANDA
230274628	TC13	SE	BALANGUE HAILEY
230288056	TC2	CL	BANKS PAMELA G
230270767	SUBP	EM	BARAJAS VARGAS VERONICA
230276584	TC13	ML	BARBOZA IBARRA DAISY
230048157	TC1	CL	BARTSCH JENNIFER
230285892	SUBP	EM	BEARDSLEY MCKENZIE E
230295957	SUBT	EM	BENEDETTI GIANNA
230292624	TC2	CL	BENNETT JESSICA
230288685	TC10	ML	BERBEREIA ASHLEY A

230280867	SUBP	EM	BERGER RICHARD H
230296065	SC1A	P5	BILLINGS RUSSELL
230274122	TC1	CL	BILLINGSLEY JAMES A
230274699	SC1A	CL	BILLINGSLEY JAMES A
230276940	SC1A	CL	BILLINGSLEY JAMES A
230285578	SUBP	EM	BLACKMON WHITNEY A
230272341	SUBP	EM	BLAKELY JORDAN E
230275094	TC3S	CL	BORBA KRISTA D
230285507	SC3A	CL	BORN NICOLE R
230281456	SUBP	EM	BOTTOMS JESSIE L
230291519	SUBP	EM	BRANDES MELISSA A
230280000	SUBP	EM	BROWN ANDREW
230273284	SUBP	EM	BROWN DAVID R
230276763	SUBP	EM	BRUENING CALLEN
230275685	SC1A	P5	BURGESS NIELS S
230289985	TC2	CL	BURSIAGA PAMELA S
230275882	TC2	CL	BUSTAMANTE PATRICIA L
230277922	P12C	CD	CABEZAS AURELIA
230272854	TC3S	CL	CABRERA GETCEMANI
230294772	SUBP	EM	CABRERA ISAIAS
230283835	TC2	CL	CABRERA LAURA C
230277313	TC2	CL	CALENDER SHARON
230283363	SUBP	EM	CALO VANESSA
230286718	TC3S	L2	CAMAQUIN JAYSON
230279815	SUBP	EM	CAMARENA MARCUSSEN
230283848	TC2	CL	CANNING MELINDA K
230283849	SC1A	CL	CANNING MELINDA K
230278602	SUBP	EM	CANNON LENA
230288919	SUBP	EM	CANTU STEVEN A
230295283	TC13	ML	CARDENAS RETANO JOSE
230274971	SUBP	EM	CARREON BRIDGET
230292767	SUBP	EM	CASIMIRO ERICA
230275735	SUBP	EM	CASTANEDA HUERTA ZULEMA
230276786	TC13	ML	CERVANTES RAMIREZ ELIZABETH
230277937	TC3S	CL	CHABIEL DALILA B
230281837	SUBP	EM	CHAMBERLIN KRISTINA D
230278642	TC2	CL	CHANCELLOR MARY A
230294689	TC3S	CL	CHANEY DENISE L
230283487	TC2	CL	CHAVES AMANDA E
230284459	SUBP	EM	CHEATWOOD PHILIP O
230291916	SUBP	EM	CHEDOTTE SERENA
230227324	SUBP	EM	CHENG AIMEE
230274858	SUBP	EM	CID CYNTHIA E
230277516	SUBP	EM	CLARK ANDREA
230275310	SUBP	EM	CLARK DENISE K
230275070	SUBP	EM	COELHO ASHTON M
230276219	TC1	IN	COLLET PRESTON

230273295	SUBP	EM	COOK RYAN G
230296681	TC15	EM	COOKSON TAYLOR
230282117	TC2	IN	COOKSON TAYLOR
230286651	TLA1	AL	CORRALES ALBERTO B
230282699	SA12	C8	CORRALES ALBERTO B
230270999	TC3S	P5	COVERT CHRISTOPHER A
230277172	TC2	IN	CRANSTON SULEMA
230274135	TC1	CL	CRATER DAWN M
230274136	SC1A	CL	CRATER DAWN M
230277616	TC14	ML	CRISTOBAL MOSERA
230271219	SUBP	EM	CRUZ ALAYZA
230257668	TC2	CL	D SOUZA CHERIDA ANN
230286775	TC1	CL	DAHLQUIST JENNIFER L
230278823	SUBP	EM	DAVIS CHRISTINA L
230296252	TC2	CL	DAVIS DAWN
230294688	TC3S	CL	DAVIS SARAH L
230286646	SC1A	P5	DE LA CRUZ VICTOR
230291093	TC2	CL	DECKER PHYLLIS A
230272869	TC10	ML	DEITZ DION
230177114	SUBP	EM	DEITZ DION
230274073	TC2	CL	DENITHORNE KELLY R
230209389	SC5	CL	DHILLON DACIA
230004375	SUBP	EM	DHILLON DACIA
230280520	TC2	CL	DIAS KYLE T
230277302	SUBP	EM	DIAZ LORENZO
230280959	SUBP	EM	DIAZ MONICA
230275501	TC13	ML	DIAZ MONICA
230286716	SC3A	P5	DIMAS BIANCA
230274069	SUBP	EM	DOHERTY PRESLEE M
230283936	TC10	SL	DUFFEK JAMES
230278670	TC1	CL	EDMOND DARLIEN E
230275733	SUBP	EM	EQUIHUA NANCY
230270398	SUBP	EM	ESPARZA JOCELYN
230274787	SUBP	EM	ESPINOZA-SALAS MIRIAN Y
230277405	SUBP	EM	ESPITIA LESLIE
230277703	TC13	ML	ESTANDA TSUBOI CONEPCION
230276842	TC13	ML	EVANS ANNA
W23001570	SC1A	WV	FABRIZIO GINA
230275053	SUBP	EM	FEIERBACH KIMBERLEE
230275012	P12C	CD	FERNANDEZ ERNESTINA
230271416	SUBP	EM	FIERRO ERICA N
230291470	SC1A	CL	FIGUEROA CASTRO OTHONIEL
230274983	SUBP	EM	FISHER TAYLOR
230271304	SUBP	EM	FLORES ERYKA
W23001569	SA14	WV	FLORES JANET
230289364	SUBP	EM	FLORES KARINA
230290722	SC1A	P5	FLORES MEJAY M

230280004	P12C	CD	FLORES RAMIREZ ERIKA E
230275533	TLA1	AL	FOX THOMAS
230274594	TC13	SE	FREITAS STEVEN C
230272857	SA13	EM	FRIEDENBERG MICHAEL J
230280514	TC2	CL	GALE-PAREDEZ RUTH D
230288757	SC1A	CL	GALE-PAREDEZ RUTH D
230279114	SA12	CL	GALINDO SUZY
230272532	TC14	ML	GALLEGOS AARON J
230292246	TC3S	IN	GALLEGOS ARMANDO J
230297730	TC1	P5	GALLEGOS OLIVARES AIDEE
230286847	SUBP	EM	GARCIA ADRIAN
230272071	SUBP	EM	GARCIA ELIZABETH
230291310	TC13	ML	GARCIA FERNANDO
230270404	SUBP	EM	GARCIA MARIBEL
230275490	TC13	ML	GARCIA-AMBRIZ CESSY
230270020	SC1A	P5	GARIBAY JACLYN A
230290618	TC3S	L2	GARZA MARIA DELOSANGELES G
230286306	TC1	CL	GEIGER TERRY M
230270281	TC1	CL	GEISLER SUSAN D
230281651	SUBP	EM	GERCHENZON ANDREA K
230228983	TC3S	P5	GIULLIAN CAMILLE
230294204	SUBP	EM	GOBEL TAMMY L
230293157	SUBP	EM	GOMES GINA M
230292652	TC2	P5	GOMEZ ALEJANDRA
230294159	SUBP	EM	GOMEZ ELVA L
230288746	TC10	ML	GOMEZ YULIASE
230283908	TC10	SL	GOMEZ-QUINTANAR YELINET
230293815	TC13	SL	GONZALES DEYZHA
230271012	TC3S	CL	GONZALES MARIA L
230297684	SA15	EM	GONZALEZ ANA
230288784	SUBP	EM	GONZALEZ ANDREA
230272477	SUBP	EM	GONZALEZ ASHLEY
230281286	TC2	CL	GONZALEZ BRITTANY A
230277174	TC10	SL	GONZALEZ CARRILLO HERIBERTO
230286331	TC2	CL	GONZALEZ MELANIE
230291374	TC2	CL	GONZALEZ PABLO A
230291375	SC5	CL	GONZALEZ PABLO A
230291376	SC1A	CL	GONZALEZ PABLO A
230283963	TC10	SL	GONZALEZ YASMIN
230281645	SUBP	EM	GOODWIN ROY D
230274489	SUBP	EM	GRAGG TIFFANY
230291594	TC2	P5	GRIFFIN KAREN
230292684	TC2	CL	GRIMM ANNA LILIA D
230296952	TLA1	AL	GUERRERO RICHARD
230282037	SC1A	P5	GUERRERO RUBEN V
230277551	SUBP	EM	GUERRERO-CASTILLO ASTRID
230287872	SUBP	EM	GUTIERREZ ANITA

230275538	SUBP	EM	GUTIERREZ ELIZABETH
230277173	TC10	SL	GUZMAN PORTILLO JESSICA
230284379	TC1	CL	HAAS LUTHER E
230278917	SUBP	EM	HALE LOTELLA A
230288807	TC10	SL	HARDER RENEE
230293063	TC2	CL	HAWKINS MELISSA M
230293064	SC1A	CL	HAWKINS MELISSA M
230275462	TC1	CL	HEITZENRATER CRAIG J
230279642	TC14	ML	HERNANDEZ ANGELA
230277753	TC13	ML	HERNANDEZ BRYSA
230274683	P12B	CD	HERNANDEZ ELIZABETH
230289809	TC2	IN	HERNANDEZ GABRIEL M
230275392	SUBP	EM	HERNANDEZ JOSE S
230273433	SUBP	EM	HERNANDEZ MACKENZIE
230291296	TC13	ML	HIRAYAMA JEANETTE
230290806	TC4V	CL	HOLDRIDGE STEVEN J
230213573	SUBP	EM	HOY MATTHEW
230277375	TC3S	IN	HUBER LAURALEE D
230291739	TC3S	IN	HUERTA-JOHNSON LINDA
230283381	TC13	SE	HYDASH DANIEL
230275920	TC14	SL	IBARRA ABEL
230279609	SUBP	EM	IBARRA OROZCO JAZMIN
230271019	TC3S	CL	IKUTA-BENNETT BROOKE E
230294965	SUBP	EM	IRIYE BRYAN
230282395	SUBP	EM	JACONETTI JOSLYN
230296156	TC13	SL	JIMENEZ ISABELLA
230273270	SUBP	EM	JOHNSON BRIANNA R
230279338	SUBP	EM	JOHNSON DASHAYLA
230290231	SUBP	EM	JOHNSON JACK
230273946	TC2	CL	JONES-TOBIE JENIFER J
230282036	SC1A	P5	JURICA GREGORY A
230298267	TC1	CL	KAPPES ANTONY
230294399	TC14	SL	KARABIAN TATIANNA
230270400	SUBP	EM	KELLY BRENDEN S
230277808	TC2	CL	KELLY ELLY J
230282574	SUBP	EM	KELLY JULIE A
230280003	TC1	P5	LAGERHAUSEN PAIGE
230276529	SUBP	EM	LAMBARENA CAITLIN M
230293889	TC1	CL	LAMPE PAUL O
230279126	SUBP	EM	LANDEROS ABEL M
230292230	SUBP	EM	LAPP PAIGE M
230289009	SUBP	EM	LARA JENNIE M
230273293	SC1A	IN	LARA PERLA A
230282373	TC3H	CL	LEAL MARY G
230282372	TC2	CL	LEAL MARY G
230289908	SUBP	EM	LEMUS-IBARRA CRYSTAL
230274624	SUBP	EM	LEON R ESMERALDA

230273403	SUBP	EM	LOLLIS ASHLYN
230287961	SUBP	EM	LOPEZ ALYSSA
230294264	P12E	CD	LOPEZ AMBER M
230288217	SUBP	EM	LOPEZ ASHLYN
230288128	SUBP	EM	LOPEZ CESAR
230275430	SUBP	EM	LOPEZ DALIA
230261723	TC1	CL	LOPEZ JUAN C
230280527	P12E	CD	LOPEZ LOIS J
220276659	SUBP	EM	LOPEZ MONICA
230146991	SC5	CL	LOPEZ MONICA
230271652	SUBT	EM	LOPEZ PAREDES MAYRA A
230275792	SUBP	EM	LOPEZ SONIA
230287964	SUBP	EM	LOPEZ WANDA
230290826	TC2	CL	LOZANO ANNA M
230286380	TC13	SL	LUNA ALEXIS
230295160	SUBP	EM	LUNA CHERICE A
230270245	SUBP	EM	LUNA JR CHRISTOPHER
230292559	SC1A	P5	LUNA TONY
230283754	SUBP	EM	LYKINS DEBRA L
230275440	SUBP	EM	MANALASTAS NINO
230287129	TC14	ML	MARISCAL YECENIA
230279178	SUBT	EM	MARTIN ALEXIS
230149198	TC2	CL	MARTIN WESTON
230280303	SUBP	EM	MARTINEZ DELIA R
230294369	TC10	SL	MARTINEZ EFRAIN
230283222	TC2	IN	MARTINEZ JACOB M
230284076	SUBP	EM	MARTINEZ LEANN C
230287217	SUBP	EM	MARTINEZ MAYRA
230276837	TC13	SE	MARTINSON MOLLY
230268508	SUBP	EM	MATSUMOTO JOSHUA
230287237	TC2	CL	MC NEALLEY GABRIELLE M
230277347	SUBP	EM	MCCLURE ASHLY
230276927	SUBP	EM	MCGUYER KATELYN
230272586	TC3S	CL	MCMURTRY ALICE M
230295393	SUBP	EM	MEDINA PEREZ MARTIN
230285137	TC2	CL	MENDES ALEX J
230285128	TC2	CL	MENDES RACHEL L
230293971	TC13	ML	MENDEZ LUISA
230293756	SUBP	EM	MENDEZ MARY
230271677	SUBT	EM	MENDEZ-JIMENEZ SARAH L
230283847	TC13	ML	MENDOZA DIANA S
230273362	SUBP	EM	MENDOZA SILVIA
230285736	SUBP	EM	MEZA MARISSA
230281762	SUBE	EM	MILLER CELESTE
230289980	SUBP	EM	MIRANDA DEBBIE J
230279102	SUBP	EM	MOLINA DENISE A
230290847	SUBP	EM	MONTALVO JOHNNY R

230290496	P12C	CD	MONTEMAYOR MARIA G
230271574	SUBP	EM	MORALES JOSEPH A
230286934	SUBP	EM	MORALES LOPEZ CARINA
230274769	TC2	CL	MORALES RODOLFO
230278314	TC13	ML	MORENO ALCANTAR ANA
230275096	SUBP	EM	MULICK DIANA J
230288936	TC2	CL	MUNK STEFANI M
230287330	SUBP	EM	MUSE SAMANTHA
230294830	TC13	ML	NAVARRO-LIZARDE VALERIA
230273401	SUBP	EM	NELSON HAYLEY
230278263	SUBP	EM	OCHOA KARINA
230282792	SUBP	EM	OLIVAS EMMA E
W23001574	SC1A	WV	OLIVEIRA RACHEL M
230218535	SC1A	P5	OLIVEIRA RACHEL M
230287840	TC2	CL	OROSCO JENNIFER M
230282255	SUBP	EM	OROZCO ALICIA
230293981	TC14	ML	OROZCO ALICIA
230284080	SUBP	EM	OROZCO LIRA DIEGO
230286413	TC2	P5	OROZCO VANESSA L
230276043	SUBP	EM	ORTEGA ROBERT J
230287461	SUBP	EM	ORTIZ ERICA
230270643	SUBP	EM	OTTO JAMES G
230290752	SUBP	EM	PANTOJA-CARDENAS TERESA
230293083	P12C	CD	PARK-CISNEROS LAURA E
230271507	TC2	CL	PARNELL ALICIA M
230134600	TC4T	CL	PARRA LISA
230282158	TC2	CL	PASILLAS JENNIFER
230285172	SUBP	EM	PELAYO NORMA E
230274736	SUBP	EM	PENA YVONNE
230276510	TC13	SL	PENNINGTON SAVONNORY
230283117	SA13	EM	PENROD ASHLEY
230273316	SUBP	EM	PEREZ MARIA E
220174322	SC5	CL	PEREZ SAMUEL
230274869	SUBP	EM	PIMENTEL-SOUSA HARLEY M
230281144	SUBP	EM	PINEDA JUAREZ INGRID A
230283168	TC10	ML	PRIETO CHRISTINA A
230289288	SUBP	EM	PRIETO ROSANNE M
230294782	SUBP	EM	PRULL ANDREW W
230195722	SC1A	CL	QUEVEDO CARLOS
230195721	SC5	CL	QUEVEDO CARLOS
230278875	TC2	CL	RABBON CRYSTAL D
230285594	SUBP	EM	RAMIREZ ARIANNA
230270425	SUBP	EM	RAMIREZ SIERRA VANESSA
230273569	SUBP	EM	RAMOS GUADALUPE
230294128	TC2	CL	RANCK RUTH M
230270802	SUBP	EM	RAYMONDO PRISCILLA A
230283397	SUBP	EM	RAYO WENCESLAO



230286957	TC2	CL	REED COLETTE
230271658	SUBP	EM	REIMER DAVID
230294615	TC10	ML	REYES DENNIS
230285398	CTE	P3	REZAYAT PARHUM
230279844	SUBP	EM	RIOS GUZMAN SONIA I
230281300	TC2	CL	RIOS GUZMAN SONIA I
230270575	SUBP	EM	RIVERA MARIA C
230282830	TC2	CL	ROBERTS MILDRED E
230288707	SC1A	CL	ROBLES JOLENE R
230288695	SC5	CL	ROBLES JOLENE R
230277198	SUBP	EM	RODRIGUEZ ANALISA M
230271979	SUBP	EM	RODRIGUEZ EDIHT
230272634	SUBP	EM	RODRIGUEZ ISAMAR
230285930	TC1	CL	RODRIGUEZ MARISA R
230143710	TC1	P5	RODRIGUEZ CUEVAS BELLA
230280030	SUBP	EM	RODRIGUEZ RODRIGUEZ EDDYE
230272093	SUBP	EM	ROEBUCK LAUREN G
230273874	SUBP	EM	ROJAS HECTOR
230279533	TC14	SL	ROMO ALEXANDER
230272358	TC2	CL	ROWELL ALEXANDRA
230275569	SUBP	EM	ROWLAND ANDREA L
230151585	SUBP	EM	RUELAS TATIANA
230270198	P12C	CD	RUIZ HEATHER I
230273802	TC13	SL	SAELEE ALVIN
230273798	TC14	SL	SAENZ GERARDO
230271823	P12C	CD	SALAZAR CYNTHIA I
230274969	P12C	CD	SALDIVAR JESUS
230275842	TC1	CL	SALDIVAR SAMUEL K
230275026	SUBP	EM	SALGADO JESSE J
230279519	SUBP	EM	SALINAS KRISTIAN P
230196664	TC2	CL	SANCHEZ CHRIS
230277389	SC1A	P5	SANCHEZ CHRIS
230287830	SC1A	CL	SANCHEZ CHRIS
230283822	TC13	ML	SANCHEZ JESSICA S
230292213	TC2	CL	SANCHEZ STACY L
230275932	SUBP	EM	SANTOYO ADRIAN
230290883	TC1	CL	SAROCA EDIELOU B
230295344	TC13	SL	SARZI ANTONIO N
230282634	TC2	CL	SCHNABEL CAROLINE R
230256007	SUBP	EM	SCHUSTER MARY
230256796	SC1A	CL	SERRATO ELIZABETH
230295125	SUBT	EM	SERRATO-LEDEZMA MARGARITA
230288385	CTE	P1	SHANE MELODIE A
230283856	TC13	SL	SHANNON EMILY
230286611	CTE	CL	SHELDON SHELLY
230288561	SUBP	EM	SHOUSE ALAURA
230276016	SUBP	EM	SILVA ISIDRO

230284766	CTE	CL	SILVA SYLVIA M
230272702	SUBP	EM	SINGH DALJEET
W23001571	SC1A	WV	SMITH CASSANDRA
230290466	TC2	CL	SMITH KATHLEEN M
230290467	TC3H	CL	SMITH KATHLEEN M
230272840	TC1	CL	SMITH MICHAEL E
230292257	TC3S	CL	SMITH WALKER
230282721	SUBP	EM	SOLIS CELESTE
230279506	TC13	ML	SOLIS SAN JUANA
230297005	TC13	ML	SOTO VICENTE
230294612	TC3S	IN	SPECK KAYCEE N
230276611	TC2	CL	STEED JENNIFER
230280894	SC5	CL	STEIGLEDER ROBERT N
230270278	TC1	P5	SULLIVAN SAGE L
230275881	SUBP	EM	SYMONDS LINDSAY
230276902	SUBP	EM	SYWYK SARAH
230290381	SUBP	EM	TAYLOR CASSIDY N
230277392	SC5	CL	TAYLOR KRISTA E
230277393	SC1A	CL	TAYLOR KRISTA E
230272593	TC3S	CL	TEE SY SHIRLY E
230288458	SUBP	EM	TELLO MATTHEW
230257247	SUBP	EM	TERRIQUEZ MEDRANO ANGELA G
230293084	SUBP	EM	TERRY NACHELLE L
230280856	SC5	CL	THOMTON LINDA A
230280857	SC1A	CL	THOMTON LINDA A
230274605	CTE	CL	THORNBURG DONALD P
230291907	TC2	CL	TOMOLA MICHAEL J
230129540	SC5	CL	TORRES EVONNI
230283303	SUBP	EM	TORRES GABRIELLE
230292432	SC1A	CE	TOS MICHELLE J
230278485	TC14	SE	TRUJILLO BEATRICE
230278022	SUBP	EM	TRUONG DIEP
230198869	TC1	CL	TURNER AMANDA
230285699	SUBP	EM	TUZON NICHOLAS A
230274581	TC2	CL	TWAMLEY ERIN M
230271577	SUBT	EM	VALDES CORINA M
230275003	P12C	CD	VALENZUELA CHRISTINA J
230296027	TC13	SE	VALLE ABILENE
W23001551	SC1A	WV	VANDER TUIG GRETCHEN N
230281704	TC10	ML	VARGAS ROLANDO
230277452	SUBP	EM	VARGAS STEPHANIE
230273098	SUBP	EM	VARGAS YVETTE
230290152	SUBP	EM	VASQUEZ EMMANUEL
230296227	TC13	SL	VASQUEZ-SALINAS GABRIEL
230276100	SUBP	EM	VAZQUEZ ASHLEY
230277499	SUBP	EM	VELASCO VELASCO VERONICA
230197143	SC5	IN	VELOZ EMILY

230291291	TC13	SL	VENCES BRENDA
230275989	SUBP	EM	VENEGAS ANTHONY R
230274017	SUBP	EM	VERA MARIA GUADALUPE
230282199	TC2	CL	VIANELLO ANDREA L
230270901	TC10	SL	VILLAGRANA PABLO E
230278579	SUBP	EM	VILLANUEVA KARLA O
190127653	TC2	CL	VILLARINO RAQUEL
230275103	SUBP	EM	VILLARREAL CARLOS A
230287233	SUBP	EM	VILLASENOR LIZBETH
230285697	TC13	SE	VIVIES EVELYNE
230276617	SUBP	EM	VUKOVICH KARA W
230107775	TC2	CL	WAFFORD EMILEE
230265242	SUBP	EM	WALES KALLISTA
230290691	TC10	ML	WALTERS CHELSI L
230278373	SUBP	EM	WEDE ALMA
230187439	TC2	CL	WHITNEY JORDAN
230271866	SUBP	EM	WILEY MICHAEL T
230105351	TC1	CL	WILLIAMS TIMOTHY
230105352	TC2	CL	WILLIAMS TIMOTHY
230278497	TC14	ML	WILSON ANA
230257771	TC2	CL	WITHNELL ROBERT
230291229	TC13	SE	WOODWARD PEYTON
230288197	SUBP	EM	WRIGHT PATRISHA M
230279580	TC2	CL	WRIGHT SAMANTHA
230283561	SUBP	EM	YEAGER CARLEE J
230273364	SUBP	EM	YOSHIDA NATALIE C
230274984	SUBP	EM	YZAGUIRRE ROXANA
230288114	TC13	SL	ZAMORA-TOVAR JOSE
W23001533	SA14	WV	ZAMUDIO ELIZABETH
230272169	SC1A	CL	ZERMENO ANJELICA L

APPROVAL OF TEMPORARY COUNTY CERTIFICATES

December 13, 2023

CARDENAS JOSE	STSP: MULTIPLE SUBJ	ALPAUGH
LEZO KEYLA	PPS WVR: SOCIAL WORK	CUTLER-OROSI
HERNANDEZ ERIKA	CD ASSOC TEACHER	EARLIMART
ESPINOZA MICHELLE	INT: ADMIN SVCS - EXT	OAK VALLEY
ARMINIO KAITLYN	EMERG CLAD	PORTERVILLE
BOLANOS NANCY	EMERG BIL AUTH	PORTERVILLE
CARR STEPHANIE	CLEAR MULTIPLE SUBJ - RENEWAL	PORTERVILLE
GUERRERO NATALIE	STSP: PE	PORTERVILLE
HOPPER MADALYN	EMERG CLAD- RENEWAL	PORTERVILLE
MENDOZA JOSE ANTONIO	CCSD WVR	PORTERVILLE
REYES DENNIS	DIST INTERN: MULTIPLE SUBJ	PORTERVILLE
HOVER MARGUERITE	EMERG CLAD- RENEWAL	SEQUIOA UNION
ARMENTA LEONILA	PRELIM SCHOOL NURSE	STRATHMORE
GOVEA DE MARTINEZ MARTHA	CD ASSOC TEACHER - EXT	TCOE
VALDEZ CARLY	STSP: EN ED SPEC	TCOE
CARLSEN JEANETTE	PIP: MN ED SPEC	TULARE CITY
MARTIN DANIELA	STSP: MULTIPLE SUBJ	TULARE CITY
MONREAL TREVOR	PIP: ENGLISH	TULARE CITY
MORALES CYNTHIA	INT: ENGLISH	TULARE CITY
RODRIGUES MARISSA	INT: MULT SUBJ - REST CHNG	TULARE CITY
GALINDO SUZY	CLEAR CLAD	TULARE HIGH
ALVAREZ PEREZ KASANDRA	PROSPECTIVE SUB PERMIT	VARIOUS
AVILEZ-CAMARILLO DAVID	PROSPECTIVE SUB PERMIT	VARIOUS
BELTRAN AGUIRRE STEPHANIE	PROSPECTIVE SUB PERMIT	VARIOUS
CABEZAS ALEXIA	PROSPECTIVE SUB PERMIT	VARIOUS
CHAIDEZ RYAN	PROSPECTIVE SUB PERMIT	VARIOUS
CUELLAR SANCHEZ JAQUELINE	PROSPECTIVE SUB PERMIT	VARIOUS
FLORES HOPE	PROSPECTIVE SUB PERMIT	VARIOUS
FRIAS YADIRA	PROSPECTIVE SUB PERMIT	VARIOUS
FULLER CONNIE	PROSPECTIVE SUB PERMIT	VARIOUS
GARCIA HUNTER	PROSEPTIVE SUB PERMIT	VARIOUS
GONZALEZ ISAIAH	PROSPECTIVE SUB PERMIT	VARIOUS
GONZALEZ-LOPEZ SIERRA	PROSPECTIVE SUB PERMIT	VARIOUS
PEREZ LILLIAN	PROSPECTIVE SUB PERMIT	VARIOUS
PEREZ-CUEVAS GIOVANI	PROSPECTIVE SUB PERMIT	VARIOUS
TAVAREZ MIKAYLA	PROSPECTIVE SUB PERMIT	VARIOUS
VILLALOBOS DAPHNE	PROSPECTIVE SUB PERMIT	VARIOUS
EDWARDS-VASQUEZ NICOLE	SUPP AUTH: ENGLISH	VISALIA

FABRIZIO GINA  
JACUINDE FERNANDO  
LOPEZ LUIS  
MAERTENS SYDNEY  
STRONG JOEL

PRELIM ADMIN SVCS  
CCSD WVR - RENEWAL  
PIP: MN ED SPEC  
PRELIM SS: ART  
SLP WVR - RENEWAL

VISALIA  
VISALIA  
VISALIA  
VISALIA  
VISALIA

**APPROVAL OF EMERGENCY PERMITS  
FOR FULL-TIME EMPLOYMENT**

**December 13, 2023**

**Emergency Permits: Online Recommendations**

EMERG CLAD	PORTERVILLE	ARMINIO KAITLYN
PIP: MN ED SPEC	VISALIA	LOPEZ LUIS
STSP: EN ED SPEC	TCOE	VALDEZ CARLY
STSP: MUSIC	PORTERVILLE	MENDEZ TERRENCE
STSP: PE	PORTERVILLE	GUERRERO NATALIE

**Emergency Permits: Mailed**

EMERG CLAD- RENEWAL	PORTERVILLE	HOPPER MADALYN
EMERG CLAD- RENEWAL	SEQUIOA UNION	HOVER MARGUERITE

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

John Alvarez, Administrator - TCOE Leadership Support Services

**SUBJECT:**

Sycamore Valley Academy - Charter Petition Renewal  
Report and Recommendation

**DESCRIPTION/SUMMARY:**

Report and Charter Renewal Recommendation - Sycamore Valley Academy for the charter term of July 1, 2025 - June 30, 2030

**FINANCING:**

**RECOMMENDATION:**

Approval of the renewal of the Sycamore Valley Academy Charter for the term of July 1, 2025 - June 30, 2030

# TULARE COUNTY BOARD OF EDUCATION

## STAFF REPORT AND PROPOSED FINDINGS OF FACT REGARDING SYCAMORE VALLEY ACADEMY RENEWAL PETITION

November 24, 2023

### INTRODUCTION

On August 18, 2023, Sycamore Valley Academy (SVA) submitted its charter renewal petition (“Renewal Petition”) to the Tulare County Board of Education (“TCOE Governing Board”). At the October 11, 2023 meeting of the TCOE Governing Board, a public hearing was held to consider the level of support for the SVA Renewal Petition and as required per education law. Dr. Donya Ball, Superintendent, SVA Principal, Corey Morse, The Academies Charter Management Organization (TACMO) governing board Chair, Harold Rollin, and SVA parent, Lindsay Tanner, shared with the TCOE Governing Board and meeting attendees, information on the school, performance outcomes, school culture, governance, and some of the bigger initiatives found within the charter Renewal Petition, including its Vision and educational programs. There was no further public comment shared. The Tulare County Board of Education will conduct a regularly scheduled public meeting on December 13, 2023, at which time the TCOE Governing Board will either grant or deny the SVA charter renewal. This Staff Report and Proposed Findings of Fact are published and available on the Tulare County Office of Education website.

#### A. Background

In Fall 2012, Sycamore Valley Academy opened its doors to welcome its first group of students and their families. During its first 5-year charter term, the charter was authorized by the Visalia Unified School District. Since its current charter term, beginning with the 2017-18 school year, its authorizer is the Tulare County Office of Education. SVA operates a classroom-based Transitional Kindergarten (TK) through Grade 8 educational program and currently has a total enrollment of approximately 410 students. Due to state legislation extending the charter terms for every charter in the state, SVA, having done deep preparation for renewal during the 2020-21 and 2021-22 school years, did not renew its charter prior to the end of its 5-year term due to the state granted extension. The school is seeking another five-year renewal of its charter for the term of July 1, 2025 – June 30, 2030.

The Renewal Petition states the following as the SVA Vision. *“We create an inclusive community with access to rigorous and enriching educational experiences that challenge and support individuals to achieve their personal best and realize new opportunities.”* The Mission of SVA is, *“To engage every student in a manner which cultivates growth and nurtures their curiosity, creativity, and talents. Our collaborative community empowers students to grow into self-directed thinkers and virtuous citizens, equipped with a love of learning and a love of life; eager to contribute their gifts to a better, more equitable world.”*

According to the Renewal Petition, the SVA targeted students to be served are the gifted and talented student, and the student from a low-income household. Sycamore Valley Academy’s guiding philosophy, program features, and instructional practices are structured around curriculum and best practices in gifted education that provide a solid educational program designed to meet the needs of not only gifted students but those from economically disadvantaged households and for populations that have been historically underserved.

The largest demographic student groups attending SVA are Hispanic at 52.8% of enrollment and White at 35.2% of enrollment. There is a population of 5% of students who identify as Two or More Races. SVA has an enrollment of students on Individualized Education Plans (IEPs) of 15%, and seven percent of enrolled students are designated as English learners.



## **B. Summary of Recommendation and Grounds for Renewal Petition**

This Report sets forth findings based upon a review of the Renewal Petition by the TCOE Charter Team staff and is published per Education Code section 47605, subdivision (b).

Finding 1: SVA presents a sound educational program for pupils to be enrolled in the charter school.

Finding 2: The Petitioners are likely to successfully implement the program set forth in the Renewal Petition.

Finding 3: The Renewal Petition contains reasonably comprehensive descriptions of required elements.

Finding 4: The Renewal Petition contains Dashboard data demonstrating that the SVA school-wide and subgroup performance are improving.

Finding 5: The Renewal Petition contains verified data evidencing measurable increases in SVA's academic achievement.

Finding 6: SVA is in overall good fiscal and governance health.

Based on Findings 1-6, the TCOE Charter School Team recommends that the Governing Board approve the SVA Renewal Petition.

### **CHARTER RENEWAL CRITERIA**

The Charter Schools Act of 1992 ("Act") governs the creation of charter schools in the State of California. Renewal petitions are governed by the standards and criteria described in Education Code section 47605 applicable to new petitions. Additionally, Education Code sections 47607 and 47607.2 outline additional criteria applicable to renewal petitions.

#### **A. Education Code section 47605 Criteria**

The governing board may not deny a petition unless it sets forth specific facts to support one, or more, of the following five findings:

1. The charter school presents an unsound educational program for the students to be enrolled in the charter school.
2. The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition.
3. The petition does not contain the number of signatures required. The signature requirement does not apply to a renewal petition.
4. The petition does not contain an affirmation of certain specific conditions set forth in Education Code section 47605, subdivision (e).
5. The petition does not contain reasonably comprehensive descriptions of certain elements in its program and operations as set forth in Education Code section 47605, subdivision (c) (5) (A-O), which describes the following separate elements that must be addressed in every charter petition:
  - A. A description of the educational program of the school, designed, among other things, to identify those whom the school is attempting to educate, what it means to be an "educated person" in the 21st century, and how learning best occurs. The goals identified in that program shall include the objective of enabling students to become

self-motivated, competent, and lifelong learners.

- B. The measurable student outcomes identified for use by the charter school. “Student outcomes” means the extent to which all students of the school demonstrate that they have attained the skills, knowledge, and attitudes specified as goals in the school’s educational program.
- C. The method by which student progress in meeting those student outcomes is to be measured.
- D. The governance structure of the school, including, but not limited to, the process to be followed by the school to ensure parental involvement.
- E. The qualifications to be met by individuals to be employed by the school.
- F. The procedures that the school will follow to ensure the health and safety of students and staff.
- G. The means by which the school will achieve a racial and ethnic balance of racial and ethnic pupils, special education pupils, and English learner pupils, including redesignated fluent English proficient pupils that is reflective of the general population residing within the territorial jurisdiction of the school district to which the charter petition is submitted.
- H. Admission requirements, if applicable.
- I. The manner in which annual, independent, financial audits will be conducted, which will employ generally accepted accounting principles, and the manner in which audit exceptions and deficiencies will be resolved to the satisfaction of the chartering authority.
- J. The procedures by which students can be suspended or expelled.
- K. The manner by which staff members of the charter school will be covered by the State Teachers’ Retirement System, the Public Employees’ Retirement System, or federal social security.
- L. The public school attendance alternatives for students residing within the school district who choose not to attend charter schools.
- M. A description of the rights of any employee of the school district upon leaving the employment of the school district to work in a charter school, and of any rights of return to the school district after employment at a charter school.
- N. The procedures to be followed by the charter school and the entity granting the charter to resolve disputes relating to provisions of the charter.
- O. The procedures to be used if the charter school closes.

In addition to these required elements, charter school petitions are also required to include discussion of the impact on the chartering district, including, the facilities to be utilized by the school, the manner in which administrative services will be provided, potential civil liabilities for the chartering authority, and a three-year projected operational budget (EC 47605 (g)).

## **B. Education Code sections 47607 and 47607.2 Renewal Criteria**

Charter schools are designated as “high,” middle,” or “low” performing depending on the charter school’s performance on the California Dashboard (EC 47607 & 47607.2). Due to the impacts of the COVID-19 pandemic, publishing of Dashboard performance data was suspended for the 2020 and 2021 Dashboards. Per prior performance on the Dashboard (2019), the CDE identified Sycamore Valley Academy as a middle-performing charter school. As a middle-performing school, charter school authorizers may grant a 5-year renewal term.

For middle-performing schools, a chartering authority must consider the following in its renewal petition review process:

- A. The schoolwide performance and performance of all subgroups on the Dashboard, and provide “greater weight to performance on measurements of academic performance in determining whether to grant a charter renewal”; and
- B. Clear and convincing evidence, demonstrated by verified data, showing either: (a) the school achieved measurable increases in academic achievement, as defined by at least one year’s progress for each year in school, or (b) strong postsecondary outcomes equal to similar peers.

SVA serves students in grades TK-8th. Lacking official verified data related to post-secondary outcomes equal to similar peers, the TCOE Charter School Team relied on the most recent verified data provided by the school to evaluate measurable increases in academic achievement. The verified data submitted by SVA were results of the administered Northwest Evaluation Association Measures of Academic Progress (NWEA MAP) assessment in ELA and Math, 2022 Dashboard results, and 2022 and 2023 CAASPP results.

## **FINDINGS**

### **Finding 1: The Charter School presents a sound educational program for pupils to be enrolled in the Charter School.**

Sycamore Valley Academy offers a site-based program for students in grades TK-8. Students experience multi-age grouping and/or teacher looping, to be determined by site-based needs. Elementary students have a single classroom teacher and may also see other instructional staff on a rotating schedule for instruction in a breadth of subjects including World Languages, science, PE, and the Arts. Students may also receive deployment instruction in core subjects from other grade level teachers.

A distinguishing feature of the Middle School Program is the greater use of subject- specialized teachers. In place of the single classroom teacher, students in middle school experience departmentalized instruction for the core subject areas of ELA/ history social studies, math, and science. Instructional staff for PE, World Languages, and the Arts continue a rotating schedule, similar to the elementary grades.

The structure of program features affords increased opportunity for experiential learning and options to strengthen concept learning and understanding.

Key components of the educational program at SVA driving stronger student outcomes include:

- Multi-age grouping/Teacher Looping
- Differentiation
- Project-based learning (or “PBL”)
- Gifted education for all students
- Development of scholarly habits of mind
- Enriched curriculum
- Social and emotional learning

- Authentic assessment and mastery orientation
- Collaboration in the whole school community

One of the key foundational components of the Sycamore Valley Academy educational program is the focus on Project Based Learning (PBL). PBL is a structured process designed to support educators in developing and delivering effective instruction that is focused on building transferable skills that prepare students for college, career, and life. SVA students experience fully developed, interdisciplinary projects each year.

To monitor student academic achievement, SVA assesses its students on an ongoing basis. Multiple and varied assessments are utilized to measure student learning. Some assessments include:

- Evaluation via projects, performances, collaborative work, teacher observation and teacher created assessments, Socratic Seminars, Art, and Drama, paper and pencil outputs, and grade level Interim Assessment Benchmarks (IABs)
- Student portfolios, a collection of work samples from content areas that also includes a reflection piece to each work sample provided, Project Based Learning Rubrics, and Reading and Writing Assessments
- State assessments, including internal, interim assessments and external, state-required testing (California Assessment of Student Performance and Progress, or “CAASPP”)
- Parent/student testimonials and satisfaction surveys.

These assessments ensure that academic progress is systematically monitored, and student needs are identified throughout the academic year.

SVA presents a sound educational program for pupils enrolled in the charter school.

**Finding 2: The Petitioners are likely to successfully implement the program set forth in the Renewal Petition.**

In order to successfully implement the program described in the Renewal Petition, Petitioners must demonstrate that they are familiar with the content of the Renewal Petition and the requirements of laws applicable to the proposed school; present a realistic financial and operational plan; have the necessary background in areas critical to the charter school’s success, or have a plan for securing the services of individuals with the necessary background, including curriculum, instruction, assessment, finance and business management. The Sycamore Valley Academy Renewal Petition includes comprehensive descriptions in all areas described in Finding 3, below. The Charter School’s current and anticipated enrollment is stable (with a waitlist at many grade levels), the multi-year budget is consistent with program offerings and SVA has a demonstrated history of successfully implementing its program.

During the renewal term, SVA intends to continue implementing and improving upon practices and program offerings outlined in its charter petition to ensure continued and increased learning supports for students, while also empowering parents as partners in the education of their child. SVA will also continue providing for the needs of students on IEPs through the continuance of all necessary supports to ensure the attainment of students’ identified IEP Goals.

Based upon the information provided in the Renewal Petition, Sycamore Valley Academy is demonstrably likely to successfully continue the implementation of the educational program.

**Finding 3: The Renewal Petition contains reasonably comprehensive descriptions of Required Elements.**

The Renewal Petition contains detailed and comprehensive descriptions of required elements in Education Code section 47605, subdivision (c), as follows:

- (A) Educational Program. As addressed in Finding 1, the Renewal Petition provides a reasonably comprehensive description of the Educational Program.
- (B) Pupil Outcomes. As addressed in Findings 4 and 5, the Renewal Petition provides data of pupil outcome and progress of academic achievement.
- (C) Governance. The governance structure as provided in the Renewal Petition is sufficient and considers certain changes in the law since its last renewal.
- (D) Qualifications of School Employees. SVA employees meet the qualifications required under the Education Code and the Renewal Petition accounts for certain changes in credentialing requirements since its last renewal.
- (E) Health and Safety Plan. The Renewal Petition sufficiently includes policies and procedures related to health and safety including, (1) that each employee of SVA furnish the school with a criminal record summary; (2) the development of a school safety plan; and (3) that the school safety plan be reviewed and updated each year.
- (F) Plan for Achieving Racial and Ethnic Balance. The Renewal Petition provides information that SVA has a plan to address the achievement of a racial and ethnic balance that is reflective of the general population residing within the County of Tulare.
- (G) Admission Requirements. The Renewal Petition sufficiently details enrollment and admission processes and procedures.
- (H) Financial Audits. The Renewal Petition sufficiently describes the process and procedure for annual, independent, financial audits of SVA's books and records, which employ generally accepted accounting principles.
- (I) Suspension and Expulsion Procedures. The Renewal Petition sufficiently includes policies and procedures related to suspension and expulsion, which have been updated to account for changes in law since its last renewal.
- (J) Employee Retirement Benefits. The Renewal Petition sufficiently describes the retirement benefits coverage for SVA employees and provides for employees of the school to participate in the federal social security system and/or will have access to other school-sponsored retirement plans. SVA participates in STRS and PERS.
- (K) Public School Attendance Alternatives. The Renewal Petition sufficiently provides assurance that any student enrolled in SVA does not have a right to admission at a particular Tulare County school as a consequence of enrolling in SVA.
- (L) Return Rights of Employees. The Renewal Petition sufficiently includes a description of employees' return rights. Specifically, the Renewal Petition states that no TCOE employee must be required to work at SVA, and that any TCOE employee that leaves TCOE employment to work at the SVA will not have automatic rights to return to the employment of TCOE.
- (M) Dispute Resolution. The Renewal Petition sufficiently includes dispute resolution procedures where disputes arise relating to provisions of the Charter.
- (N) Closure Procedures. The Renewal Petition includes procedures to be used if the charter school

closes that ensure a final audit of SVA to determine the disposition of all assets and liabilities of the charter school, including plans for disposing of any net assets and for the maintenance and transfer of pupil records.

**Finding 4: The Renewal Petition contains Dashboard data demonstrating that SVA school-wide and subgroup performance are improving.**

A charter authority evaluating a charter school renewal petition must first consider school-wide performance and performance of all significant student groups on the Dashboard and shall provide “greater weight to performance on measurements of academic performance in determining whether to grant a charter renewal.” (EC 47607.2 (b)) The Dashboard data is based on a scale of colors with Blue being the highest performance rating and Red as the lowest performance rating. The spectrum in highest to lowest is as follows: Blue, Green, Yellow, Orange, and Red. Due to suspension of the 2020 and 2021 Dashboards and its restart beginning with the 2022 Dashboard, the color performance rating was not utilized with the public publishing of the 2022 Dashboard. Instead, the 2022 Dashboard reflected performance in the form a “status only” levels of performance. The spectrum of status performance levels from highest to lowest is as follows: Very High, High, Medium, Low, and Very Low.

**A. Overall Dashboard Performance**

Note, the most recent Dashboard data is from the 2021-22 school year. It is well documented that the COVID-19 pandemic impacted greatly the educational landscape across the state. From school closures to the need to instruct and learn virtually, schools experienced wide-ranging effects across their educational program’s ability to function within their well-established norms.

The Dashboard summary provides that SVA performed in 2021-22 in comparison to the Statewide data as follows:

1. English Language Arts (“ELA”): Low
2. Mathematics: Low
3. Suspension Rate: High
4. Chronic Absenteeism: Very High

**B. ELA Dashboard Performance**

Based on these Indicator results in the 2022 Dashboard, there is evidence that SVA is performing within the academic level of performance as statewide data. In review of the significant student groups for ELA, 2022 Dashboard Indicator results showed an “All Students” group status result of “Low”. The White student group status result of “High”, and the Hispanic group result “Low”. The Socioeconomically Disadvantaged student group achieved a status Indicator result of “Very Low”, as did the Students with Disabilities group.

Sycamore Valley Academy is also focusing on provisions of increased support for identified students and student groups, including English language learners in order to accelerate the rate of English language acquisition to bring about increased academic success.

**C. Mathematics Dashboard Performance**

In review of the significant student groups for Mathematics, 2022 Dashboard Indicator results showed an “All Students” group status result of “Low”. The significant student group status result was also “Low”, for the Hispanic, White, and Socioeconomically Disadvantaged groups. The Socioeconomically Disadvantaged student group achieved a status Indicator result of “Very Low”, as did the Students with Disabilities group.

SVA has provided in the Renewal Petition how it plans to address student Math performance to achieve increased success as measured locally on state and local assessments.

#### **D. Suspension Rate Dashboard Performance**

The overall suspension rate performance status for SVA shows a “High” status Indicator result on the 2022 Dashboard, as is the state-wide result. The percentage of all students suspended at least once during the 2021-22 school year was 3.3%. The statewide result was a suspension percentage of 3.1%.

#### **E. Chronic Absenteeism Dashboard Performance**

SVA’s chronic absenteeism status rating (on the 2022 Dashboard) in comparison to statewide data is relatively the same (SVA – 29.3%, State – 30%). Preliminary data on chronic absenteeism is indicating that the rate in the 2022-23 school year has been reduced by half.

#### **Finding 5: The Renewal Petition contains verified data evidencing measurable increases in the Charter School’s academic achievement.**

The chartering authority must consider in clear and convincing evidence, demonstrated by verified data, showing the school achieved measurable increases in academic achievement, as defined by at least one year’s progress for each year in school. In essence, the chartering authority must consider whether the charter school academically progressed from the previous school year. The following is based on the Dashboard data, California Assessment of Student Performance and Progress (“CAASPP”), and additional data provided by SVA.

#### **A. Verified Data: Dashboard**

The Dashboard data results were presented in relation to the 2022 Dashboard (2021-22 school year). Preliminary 2023 Dashboard results indicate positive growth for all Dashboard Indicator areas. This is growth is important benchmark information that the school will utilize to inform decision-making related to curriculum and instructional direction as well as with the planning of supports and intervention for all students regardless of level of performance.

#### **B. Verified Data: CAASPP**

SVA provided its CAASPP results for the 2021-22 and 2022-23 school years. The data is categorized by ELA and Mathematics results. The ELA and Math results show that all measurable percentages for significant student groups have increased or maintained from 2021-22 results to 2022-23 results as reviewed by the authorizer. The most current CAASPP results indicate that 42% of SVA 3<sup>rd</sup> through 8<sup>th</sup> Grade students are performing at or above grade level in ELA and 30% of these same students are performing at or above grade in Math. The significant student group percentage results demonstrate a trending of significant student groups achieving at higher levels.

#### **C. Verified Data: NWEA MAP Assessment**

SVA provided NWEA MAP Assessment data that compares SVA NWEA assessments to the National mean average. This data is categorized into grade levels 1st through 8th for ELA and Mathematics and shows grade level growth above the National mean average for most grade levels.

Based on the verified data, SVA is demonstrating sufficient academic achievement as recovery from the

impacts of the COVID-19 pandemic continue.

**Finding 6: Charter School is in Overall Good Fiscal and Governance Health.**

Review of all required fiscal documentation demonstrates SVA to be in overall good fiscal health. All governance board members have received and will continue to participate in regular board member training. SVA maintains a strong, effective, diversified governance board that has continued to provide sound guidance and decision-making, resulting in an overall standing of solid fiscal, operational, and governance health.

**RECOMMENDATION**

Based on the foregoing, the TCOE Charter Team recommendation is that the TCOE Governing Board approve the Sycamore Valley Academy Renewal Petition for the charter term beginning July 1, 2025, through June 30, 2030.



**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

John Alvarez, Administrator - TCOE Leadership Support Services

**SUBJECT:**

Blue Oak Academy - Charter Petition Renewal  
Report and Recommendation

**DESCRIPTION/SUMMARY:**

Report and Charter Renewal Recommendation - Blue Oak Academy for the charter term of July 1, 2025 - June 30, 2030

**FINANCING:**

**RECOMMENDATION:**

Approval of the renewal of the Blue Oak Academy Charter for the term of July 1, 2025 - June 30, 2030

# TULARE COUNTY BOARD OF EDUCATION

## STAFF REPORT AND PROPOSED FINDINGS OF FACT REGARDING

### BLUE OAK ACADEMY RENEWAL PETITION

November 24, 2023

#### INTRODUCTION

On August 18, 2023, Blue Oak Academy (BOA) submitted its charter renewal petition (“Renewal Petition”) to the Tulare County Board of Education (“TCOE Governing Board”). At the October 11, 2023 meeting of the TCOE Governing Board, a public hearing was held to consider the level of support for the BOA Renewal Petition and as required per education law. Dr. Donya Ball, Superintendent, BOA Principal, Corey Morse, The Academies Charter Management Organization (TACMO) governing board Chair, Harold Rollin, and BOA parent, Janet Ceja, shared with the TCOE Governing Board and meeting attendees, information on the school, performance outcomes, school culture, governance, and some of the bigger initiatives found within the charter Renewal Petition, including its Vision and educational programs. There was no further public comment shared. The Tulare County Board of Education will conduct a regularly scheduled public meeting on December 13, 2023, at which time the TCOE Governing Board will either grant or deny the BOA charter renewal. This Staff Report and Proposed Findings of Fact are published and available on the Tulare County Office of Education website.

#### A. Background

In Fall 2017, Blue Oak Academy opened its doors to welcome its first group of students and their families. During its first 5-year charter term (extended to current as a result of state legislation), the charter has been authorized by the Tulare County Office of Education. In 2023-24 Blue Oak Academy expanded to 8<sup>th</sup> Grade, thus achieving full breath of its educational program offering. BOA operates a classroom-based Transitional Kindergarten (TK) through Grade 8 educational program and currently has a total enrollment of approximately 415 students. Due to state legislation extending the charter terms for every charter in the state, BOA, having done deep preparation for renewal during the 2020-21 and 2021-22 school years, did not renew its charter prior to the end of its 5-year term due to the state granted extension. The school is seeking another five-year renewal of its charter for the term of July 1, 2025 – June 30, 2030.

The Renewal Petition states the following as the BOA Vision. *“We create an inclusive community with access to rigorous and enriching educational experiences that challenge and support individuals to achieve their personal best and realize new opportunities.”* The Mission of BOA is, *“To engage every student in a manner which cultivates growth and nurtures their curiosity, creativity, and talents. Our collaborative community empowers students to grow into self-directed thinkers and virtuous citizens, equipped with a love of learning and a love of life; eager to contribute their gifts to a better, more equitable world.”*

According to the Renewal Petition, the BOA targeted students to be served are the gifted and talented student, and the student from a low-income household. Blue Oak Academy’s guiding philosophy, program features, and instructional practices are structured around curriculum and best practices in gifted education that provide a solid educational program designed to meet the needs of not only gifted students but those from economically disadvantaged households and for populations that have been historically underserved.

The largest demographic student groups attending BOA are Hispanic at 61.4% of enrollment and White at 33.6% of enrollment. There is a population of 2% of students who identify as Two or More Races. BOA has an enrollment of students on Individualized Education Plans (IEPs) of 14%, and 12 percent of enrolled students are designated as English learners.

## **B. Summary of Recommendation and Grounds for Renewal Petition**

This Report sets forth findings based upon a review of the Renewal Petition by the TCOE Charter Team staff and is published per Education Code section 47605, subdivision (b).

Finding 1: BOA presents a sound educational program for pupils to be enrolled in the charter school.

Finding 2: The Petitioners are likely to successfully implement the program set forth in the Renewal Petition.

Finding 3: The Renewal Petition contains reasonably comprehensive descriptions of required elements.

Finding 4: The Renewal Petition contains Dashboard data demonstrating that the BOA school-wide and subgroup performance are improving.

Finding 5: The Renewal Petition contains verified data evidencing measurable increases in BOA's academic achievement.

Finding 6: BOA is in overall good fiscal and governance health.

Based on Findings 1-6, the TCOE Charter School Team recommends that the Governing Board approve the BOA Renewal Petition.

### **CHARTER RENEWAL CRITERIA**

The Charter Schools Act of 1992 ("Act") governs the creation of charter schools in the State of California. Renewal petitions are governed by the standards and criteria described in Education Code section 47605 applicable to new petitions. Additionally, Education Code sections 47607 and 47607.2 outline additional criteria applicable to renewal petitions.

#### **A. Education Code section 47605 Criteria**

The governing board may not deny a petition unless it sets forth specific facts to support one, or more, of the following five findings:

1. The charter school presents an unsound educational program for the students to be enrolled in the charter school.
2. The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition.
3. The petition does not contain the number of signatures required. The signature requirement does not apply to a renewal petition.
4. The petition does not contain an affirmation of certain specific conditions set forth in Education Code section 47605, subdivision (e).
5. The petition does not contain reasonably comprehensive descriptions of certain elements in its program and operations as set forth in Education Code section 47605, subdivision (c) (5) (A-O), which describes the following separate elements that must be addressed in every charter petition:
  - A. A description of the educational program of the school, designed, among other things, to identify those whom the school is attempting to educate, what it means to be an "educated person" in the 21st century, and how learning best occurs. The goals identified in that program shall include the objective of enabling students to become

self-motivated, competent, and lifelong learners.

- B. The measurable student outcomes identified for use by the charter school. “Student outcomes” means the extent to which all students of the school demonstrate that they have attained the skills, knowledge, and attitudes specified as goals in the school’s educational program.
- C. The method by which student progress in meeting those student outcomes is to be measured.
- D. The governance structure of the school, including, but not limited to, the process to be followed by the school to ensure parental involvement.
- E. The qualifications to be met by individuals to be employed by the school.
- F. The procedures that the school will follow to ensure the health and safety of students and staff.
- G. The means by which the school will achieve a racial and ethnic balance of racial and ethnic pupils, special education pupils, and English learner pupils, including redesignated fluent English proficient pupils that is reflective of the general population residing within the territorial jurisdiction of the school district to which the charter petition is submitted.
- H. Admission requirements, if applicable.
- I. The manner in which annual, independent, financial audits will be conducted, which will employ generally accepted accounting principles, and the manner in which audit exceptions and deficiencies will be resolved to the satisfaction of the chartering authority.
- J. The procedures by which students can be suspended or expelled.
- K. The manner by which staff members of the charter school will be covered by the State Teachers’ Retirement System, the Public Employees’ Retirement System, or federal social security.
- L. The public school attendance alternatives for students residing within the school district who choose not to attend charter schools.
- M. A description of the rights of any employee of the school district upon leaving the employment of the school district to work in a charter school, and of any rights of return to the school district after employment at a charter school.
- N. The procedures to be followed by the charter school and the entity granting the charter to resolve disputes relating to provisions of the charter.
- O. The procedures to be used if the charter school closes.

In addition to these required elements, charter school petitions are also required to include discussion of the impact on the chartering district, including, the facilities to be utilized by the school, the manner in which administrative services will be provided, potential civil liabilities for the chartering authority, and a three-year projected operational budget (EC 47605 (g)).

## **B. Education Code sections 47607 and 47607.2 Renewal Criteria**

Charter schools are designated as “high,” middle,” or “low” performing depending on the charter school’s performance on the California Dashboard (EC 47607 & 47607.2). Due to the impacts of the COVID-19 pandemic, publishing of Dashboard performance data was suspended for the 2020 and 2021 Dashboards. Per prior performance on the Dashboard (2019), the CDE identified Blue Oak Academy as a middle-performing charter school. As a middle- performing school, charter school authorizers may grant a 5-year renewal term.

For purposes of charter renewal, a chartering authority must consider the following in its renewal petition review process:

- A. The schoolwide performance and performance of all subgroups on the Dashboard, and provide “greater weight to performance on measurements of academic performance in determining whether to grant a charter renewal”; and
- B. Clear and convincing evidence, demonstrated by verified data, showing either: (a) the school achieved measurable increases in academic achievement, as defined by at least one year’s progress for each year in school, or (b) strong postsecondary outcomes equal to similar peers.

BOA serves students in grades TK-8th. Lacking official verified data related to post-secondary outcomes equal to similar peers, the TCOE Charter School Team relied on the most recent verified data provided by the school to evaluate measurable increases in academic achievement. The verified data submitted by BOA were results of the administered Northwest Evaluation Association Measures of Academic Progress (NWEA MAP) assessment in ELA and Math, 2022 Dashboard results, and 2022 and 2023 CAASPP results.

### **FINDINGS**

#### **Finding 1: The Charter School presents a sound educational program for pupils to be enrolled in the Charter School.**

Blue Oak Academy offers a site-based program for students in grades TK-8. Students experience multi-age grouping and/or teacher looping, to be determined by site-based needs. Elementary students have a single classroom teacher and may also see other instructional staff on a rotating schedule for instruction in a breadth of subjects including World Languages, science, PE, and the Arts. Students may also receive deployment instruction in core subjects from other grade level teachers.

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Key components of the educational program at BOA driving stronger student outcomes include:

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- Collaboration in the whole school community

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To monitor student academic achievement, BOA assesses its students on an ongoing basis. Multiple and varied assessments are utilized to measure student learning. Some assessments include:

- Evaluation via projects, performances, collaborative work, teacher observation and teacher created assessments, Socratic Seminars, Art, and Drama, paper and pencil outputs, and grade level Interim Assessment Benchmarks (IABs)
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**Finding 2: The Petitioners are likely to successfully implement the program set forth in the Renewal Petition.**

In order to successfully implement the program described in the Renewal Petition, Petitioners must demonstrate that they are familiar with the content of the Renewal Petition and the requirements of laws applicable to the proposed school; present a realistic financial and operational plan; have the necessary background in areas critical to the charter school’s success, or have a plan for securing the services of individuals with the necessary background, including curriculum, instruction, assessment, finance and business management. The Blue Oak Academy Renewal Petition includes comprehensive descriptions in all areas described in Finding 3, below. The Charter School’s current and anticipated enrollment is stable (with a waitlist at many grade levels), the multi-year budget is consistent with program offerings and BOA has a demonstrated history of successfully implementing its program.

During the renewal term, BOA intends to continue implementing and improving upon practices and program offerings outlined in its charter petition to ensure continued and increased learning supports for students, while also empowering parents as partners in the education of their child. BOA will also continue providing for the needs of students on IEPs through the continuance of all necessary supports to ensure the attainment of students’ identified IEP Goals.

Based upon the information provided in the Renewal Petition, Blue Oak Academy is demonstrably likely to successfully continue the implementation of the educational program.

**Finding 3: The Renewal Petition contains reasonably comprehensive descriptions of Required Elements.**

The Renewal Petition contains detailed and comprehensive descriptions of required elements in Education Code section 47605, subdivision (c), as follows:

- (A) Educational Program. As addressed in Finding 1, the Renewal Petition provides a reasonably comprehensive description of the Educational Program.
- (B) Pupil Outcomes. As addressed in Findings 4 and 5, the Renewal Petition provides data of pupil outcome and progress of academic achievement.
- (C) Governance. The governance structure as provided in the Renewal Petition is sufficient and considers certain changes in the law since its last renewal.
- (D) Qualifications of School Employees. BOA employees meet the qualifications required under the Education Code and the Renewal Petition accounts for certain changes in credentialing requirements since its last renewal.
- (E) Health and Safety Plan. The Renewal Petition sufficiently includes policies and procedures related to health and safety including, (1) that each employee of BOA furnish the school with a criminal record summary; (2) the development of a school safety plan; and (3) that the school safety plan be reviewed and updated each year.
- (F) Plan for Achieving Racial and Ethnic Balance. The Renewal Petition provides information that BOA has a plan to address the achievement of a racial and ethnic balance that is reflective of the general population residing within the County of Tulare.
- (G) Admission Requirements. The Renewal Petition sufficiently details enrollment and admission processes and procedures.
- (H) Financial Audits. The Renewal Petition sufficiently describes the process and procedure for annual, independent, financial audits of BOA's books and records, which employ generally accepted accounting principles.
- (I) Suspension and Expulsion Procedures. The Renewal Petition sufficiently includes policies and procedures related to suspension and expulsion, which have been updated to account for changes in law since its last renewal.
- (J) Employee Retirement Benefits. The Renewal Petition sufficiently describes the retirement benefits coverage for BOA employees and provides for employees of the school to participate in the federal social security system and/or will have access to other school-sponsored retirement plans. BOA participates in STRS and PERS.
- (K) Public School Attendance Alternatives. The Renewal Petition sufficiently provides assurance that any student enrolled in BOA does not have a right to admission at a particular Tulare County school as a consequence of enrolling in BOA.
- (L) Return Rights of Employees. The Renewal Petition sufficiently includes a description of employees' return rights. Specifically, the Renewal Petition states that no TCOE employee must be required to work at BOA, and that any TCOE employee that leaves TCOE employment to work at the BOA will not have automatic rights to return to the employment of TCOE.
- (M) Dispute Resolution. The Renewal Petition sufficiently includes dispute resolution procedures where disputes arise relating to provisions of the Charter.
- (N) Closure Procedures. The Renewal Petition includes procedures to be used if the charter school closes that ensure a final audit of BOA to determine the disposition of all assets and liabilities of the

charter school, including plans for disposing of any net assets and for the maintenance and transfer of pupil records.

**Finding 4: The Renewal Petition contains Dashboard data demonstrating that BOA school-wide and subgroup performance are improving.**

A charter authority evaluating a charter school renewal petition must first consider school-wide performance and performance of all significant student groups on the Dashboard and shall provide “greater weight to performance on measurements of academic performance in determining whether to grant a charter renewal.” (EC 47607.2 (b)) The Dashboard data is based on a scale of colors with Blue being the highest performance rating and Red as the lowest performance rating. The spectrum in highest to lowest is as follows: Blue, Green, Yellow, Orange, and Red. Due to suspension of the 2020 and 2021 Dashboards and its restart beginning with the 2022 Dashboard, the color performance rating was not utilized with the public publishing of the 2022 Dashboard. Instead, the 2022 Dashboard reflected performance in the form a “status only” levels of performance. The spectrum of status performance levels from highest to lowest is as follows: Very High, High, Medium, Low, and Very Low.

**A. Overall Dashboard Performance**

Note, the most recent Dashboard data is from the 2021-22 school year. It is well documented that the COVID-19 pandemic impacted greatly the educational landscape across the state. From school closures to the need to instruct and learn virtually, schools experienced wide-ranging effects across their educational program’s ability to function within their well-established norms.

The 2022 Dashboard summary provides that BOA performed in 2021-22 in comparison to the Statewide data as follows:

1. English Language Arts (“ELA”): Low
2. Mathematics: Low
3. Suspension Rate: High
4. Chronic Absenteeism: Very High
5. English Learner Progress Indicator (ELPI)

**B. ELA Dashboard Performance**

Based on these Indicator results in the 2022 Dashboard, there is evidence that BOA is performing on par with the “status” level of academic performance as the statewide level. In review of the significant student groups for ELA, 2022 Dashboard Indicator results showed an “All Students” group status result of “Low” (matching the statewide Indicator result). This was also the status result for the White, Hispanic, and Socioeconomically Disadvantaged student groups.

Blue Oak Academy is also focusing on provisions of increased support for identified students and student groups, including English language learners in order to accelerate the rate of English language acquisition to bring about increased academic success.

**C. Mathematics Dashboard Performance**

In review of the significant student groups for Mathematics, 2022 Dashboard Indicator results showed an “All Students” group status result of “Low”, which is on par with the state level result. The significant student group status result was also “Low”, for the Hispanic and White student groups. The Socioeconomically Disadvantaged student group achieved a status Indicator result of “Very Low”.



BOA has provided in the Renewal Petition how it plans to address student Math performance to achieve increased success as measured locally on state and local assessments.

#### **D. Suspension Rate Dashboard Performance**

The overall suspension rate performance status for BOA shows a “High” status Indicator result on the 2022 Dashboard. The percentage of all students suspended at least once during the 2021-22 school year was 3.8%. The statewide result was a suspension percentage of 3.1%.

#### **E. Chronic Absenteeism Dashboard Performance**

BOA’s chronic absenteeism status rating (on the 2022 Dashboard) in comparison to statewide data is relatively the same (BOA – 30.3%, State – 30%). Preliminary data on chronic absenteeism is indicating that the rate in the 2022-23 school year has been reduced by half.

#### **Finding 5: The Renewal Petition contains verified data evidencing measurable increases in the Charter School’s academic achievement.**

The chartering authority must consider in clear and convincing evidence, demonstrated by verified data, showing the school achieved measurable increases in academic achievement, as defined by at least one year’s progress for each year in school. In essence, the chartering authority must consider whether the charter school academically progressed from the previous school year. The following is based on the Dashboard data, California Assessment of Student Performance and Progress (“CAASPP”), and additional data provided by BOA.

#### **A. Verified Data: Dashboard**

The Dashboard data results were presented in relation to the 2022 Dashboard (2021-22 school year). Preliminary 2023 Dashboard results indicate growth on par with the previous year for Dashboard Academic Indicator areas. This growth is important benchmark information that the school will utilize to inform decision-making related to curriculum and instructional direction as well as with the planning of supports and intervention for all students regardless of level of performance.

#### **B. Verified Data: CAASPP**

BOA provided its CAASPP results for the 2021-22 and 2022-23 school years. The data is categorized by ELA and Mathematics results. The ELA and Math results show that all measurable percentages for significant student groups have increased or maintained from 2021-22 results to 2022-23 results as reviewed by the authorizer. The most current CAASPP results indicate that 33.13% of BOA 3<sup>rd</sup> through 8<sup>th</sup> Grade students are performing at or above grade level in ELA and 21.34% of these same students are performing at or above grade level in Math. The significant student group percentage results demonstrate on par with the previous year.

#### **C. Verified Data: NWEA MAP Assessment**

BOA provided NWEA MAP Assessment data that compares BOA NWEA assessments to the National mean average. This data is categorized into grade levels 1st through 8th for ELA and Mathematics and shows grade level growth above the National mean average for most grade levels.

Based on the verified data, BOA is demonstrating sufficient academic achievement as recovery from the impacts of the COVID-19 pandemic continue.

**Finding 6: Charter School is in Overall Good Fiscal and Governance Health.**

Review of all required fiscal documentation demonstrates BOA to be in overall good fiscal health. All governance board members have received and will continue to participate in regular board member training. BOA maintains a strong, effective, diversified governance board that has continued to provide sound guidance and decision-making, resulting in an overall standing of solid fiscal, operational, and governance health.

**RECOMMENDATION**

Based on the foregoing, the TCOE Charter Team recommendation is that the TCOE Governing Board approve the Blue Oak Academy Renewal Petition for the charter term beginning July 1, 2025, through June 30, 2030.

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Tammy Bradford, Assistant Superintendent  
Special Services Division

**SUBJECT:**

SELPA Policy 9020 - Transportation for Students with Disabilities

**DESCRIPTION/SUMMARY:**

The revised SELPA Policy #9020: Transportation for Students with Disabilities was presented to the Superintendents Governance Committee (SGC) for a first and second reading. The policy was approved by SGC on November 14, 2023. The policy is now being presented to the Tulare County Board of Education for recommended adoption.

**FINANCING:**

None

**RECOMMENDATION:**

Recommend adoption.

<b>TULARE COUNTY/DISTRICT SELPA</b>	<b>POLICY #</b>	<b>9020</b>
<b>SPECIAL EDUCATION – SERVICES -- MISC. SRP</b>	<b>Adopted:</b>	<b>7/11/07</b>
	<b>Revised:</b>	<b>5/13/2020 8/25/2023</b>

## **Transportation for Students with Disabilities**

The Governing Board of each individual member District and the Tulare County Office of Education shall provide appropriate transportation services for students with disabilities who reside within the Tulare County/District Special Education Local Plan Area (SELPA) in accordance with their Individualized Education Program (IEP).

Home to school and school to home transportation as described in the student's IEP shall be available at no cost to parents/guardians in accordance with the Individuals with Disabilities Education Act (IDEA).

The SELPA shall ensure that the concept of "Least Restrictive Environment" (LRE) applies to the transportation of students with special needs as operationalized by its member LEAs. When an IEP team determines that transportation is not a necessary related service, the child's parent/guardian shall choose the mode of travel to and from school from the options available to general education students. When addressing transportation as a related service, there are two categories of students with special needs to be considered:

- ◆ Those for whom transportation is a related service, but delivering that service does not require any accommodation. These students can ride with their peers with no special needs.
- ◆ Those for whom transportation is a related service and accommodation is necessary to ensure they can access educational services.

If transportation services are to be provided for students receiving special education programs or services, appropriate designation must be indicated on the IEP of the student. It is the responsibility of the Individualized Education Program (IEP) team to determine that transportation is required to assist the student in benefiting from special education services.

Transportation services for special education students may be provided by the regular transportation system of a member LEA, specially designed vehicles operated by a member LEA, contracts with other public or private agencies or by payment in lieu of transportation to parents or other qualified individuals. The responsibility for providing and paying for transportation services may vary according to the circumstances related to individual placements of students.

The following listing, which is not all-inclusive, identifies the most common situations which may require that transportation be provided and identifies the LEA/s responsible for providing and paying the costs of the service.

- A. For students who are residents of the school district, which operates the special education program in which the student has been placed, the district of residence must provide and/or pay for the transportation.
- B. For students who are residents of one school district, but have been placed through the IEP process to receive service in another district or SELPA, the district of residence is responsible to provide and/or pay the transportation costs.
- C. For students who are residents of a school district or reside in an LCI or FFH within a school district, and are placed through an IEP in a Nonpublic school or Agency, the district making the placement is responsible to provide *and/or* pay the costs for the transportation.
- D. The following shall apply for students who reside in school districts within the SELPA, but are assigned through the IEP process to programs for which the Tulare County Office of Education is given responsibility:
  - 1. Wherever possible, pupils with disabilities shall be transported by regular transportation to classes and programs.
  - 2. Pupils placed in AcCEL classes operated by the Tulare County Office of Education shall, whenever possible, be transported by regular district transportation.
  - 3. Students transported to special day classes outside of their district of residence and there being no other available means, shall be provided transportation, a) under the Tulare County Office of Education Master Transportation Contract, or b) with private drivers or parents in isolated cases.

If this is not feasible, then the Tulare County Office of Education has the responsibility to apply all state transportation revenues received to reduce excess costs. The school districts in the county are responsible for the excess costs of transportation services provided by the SELPA in accordance with the SELPA's Transportation Bill Back Policy as identified in the Funding Allocation Plan.

- E. Transportation will be provided to and from sites or clinics where a student is scheduled to receive a related service that is included in the student's IEP. The district of residence is responsible for the cost.
- 2. The local education agencies that comprise the Tulare County SELPA and that provide special transportation for students with disabilities shall ensure compatibility between mobile seating devices when used, and the securement systems required by Federal Motor Vehicle safety standard No. 222 (49 C.F.R. 571.222).

Each entity providing transportation shall ensure that all school bus drivers have received training in the proper installation of mobile seating devices in the bus securement systems.

*Reference: E.C. 56195.8 (b)(5)*

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Tammy Bradford, Assistant Superintendent  
Special Services Division

**SUBJECT:**

SELPA Policy 9350 - Nonpublic Schools and Agencies

**DESCRIPTION/SUMMARY:**

The revised SELPA Policy #9350: Nonpublic Schools and Agencies was presented to the Superintendents Governance Committee (SGC) for a first and second reading. The policy was approved by SGC on November 14, 2023. The policy is now being presented to the Tulare County Board of Education for recommended adoption.

**FINANCING:**

None

**RECOMMENDATION:**

Recommend adoption.

<b>TULARE COUNTY/DISTRICT SELPA</b>	<b>POLICY #</b>	<b>9350</b>
<b>SPECIAL EDUCATION –</b>	<b>Adopted:</b>	<b>12/6/00</b>
<b>SERVICES – MISC.</b>		
<b>SRP</b>	<b>Revised:</b>	<b>7/11/2023</b>

## ***Nonpublic Schools and Agencies***

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This section applies specifically to individuals with exceptional needs who are or have been placed in or referred to nonpublic, nonsectarian schools (NPS), or recommended for services by a nonpublic agency (NPA), by a public entity as a means of providing the student a FAPE<sup>1</sup> as part of the SELPA's continuum of program options.

It shall be the policy of the District members of the Tulare County/District SELPA to provide students with exceptional needs with services from a NPS/A certified by the California Department of Education (CDE) as needed and only when the student's IEP team has made the determination that an appropriate public education program is not available. When utilized such services shall be provided under a Master Contract.

Placement recommendation of a student in a NPS is made by the IEP team only after it determines that a NPS is necessary to meet the needs of the student, and that the placement in a NPS is the least restrictive environment appropriate for the student. All available public school program options, however, must be considered and evaluated in an effort to meet the student's needs prior to a final placement recommendation. District of residence is to inform the SELPA Director/designee and District of service, prior to IEP team decision to refer to an NPS placement. Appropriate documentation must occur to assure utilization or consideration of program services provided by public education before NPS placement is considered.

Before recommending placement outside of the state, a survey shall be conducted that includes all NPS in the state. Only licensed NPS certified by the State of California will be considered.

The IEP Team shall notify the parents that they are responsible for keeping the placing District notified of any changes of residence when a pupil is placed in a NPS.

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<sup>1</sup> Provisions related to parentally placed private school children is addressed in Policy No. 9700.



It is the responsibility of the District to communicate with the NPS during referral, evaluation, and placement of such students. Additionally, the IEP Team is responsible for communications with nonpublic schools as well as with individuals, organizations, and public private agencies.

The District IEP Team shall coordinate the annual reevaluation of NPS students. A representative from the District shall attend all IEP team meetings for students attending NPS programs and/or receiving services through an NPA. At the meeting, the IEP Team shall determine the future programming of the student. The student's program may be continued, modified, or discontinued at the option of the IEP Team. No modification, change or discontinuation of a student's program can be made without consent of the parent.

A Master Contract shall not be initiated with an NPS/A unless the NPS/A is certified as meeting the standardized relating to the required special education and related services and facilities for individuals with exceptional needs. Each District shall pay to the NPS/A the full amount of the tuition or educational costs for individuals with special needs that are enrolled in programs and services provided by an NPS/A pursuant to the NPS Master Contract which is a statewide document provided to SELPAs for use by LEAs. Districts that contract with the SELPA for ERMHS can invoice for reimbursement for costs associated with ERHMS received by the student while placed at the NPS/A.

## **PROCEDURES:**

The Tulare County SELPA shall develop a Master Contract for use with NPS/A programs and providers to ensure special education and related services are available to eligible students with exceptional needs when an appropriate public education program is not available. All Master Contracts shall be developed in accordance with Education Code 56365 and 56366.

Contracts with nonpublic schools and agencies shall include, but not be limited to (Education Code 56366; 5 CCR 3062)::

- 1) Provide the services specified in the IEP including related services, as well as transportation and student-teacher ratios.
- 2) The length of time for which nonpublic, nonsectarian services are specified in each IEP and the anticipated date for the return for students placed in out-of-state nonpublic schools.
- 3) A provision to ensure that changes in instruction, services or placement provided under this contract may only be made through revisions to the student's IEP.
- 4) Assurances that there are appropriate credentialed/qualified teachers as specified by IEP and/or individual service agreement.

- 5) A description of the process being utilized by the District to oversee and evaluate the placement of a student in the nonpublic, nonsectarian schools. The description shall include a method for evaluating whether each student is making appropriate educational progress.
- 6) Procedures and responsibilities for attendance and unexcused absences.
- 7) Procedures for record keeping and documentation, including maintenance of school records by the District to ensure that appropriate high school graduation credit is received by any participating student, and which tracks the provision of all services listed in the IEP.
- 8) An individual services agreement (ISA) for each student, which will be negotiated for the length of time for which NPS/A special education and designated instruction and services are specified in the student's IEP, not to exceed one year.
- 9) A provision to ensure that the nonpublic school shall provide all services specified in the IEP unless the parties agree otherwise in the contract or ISA.
- 10) At any time during the term of the contract, the parent, NPS, District or SELPA may request a review of the student's IEP by the IEP team. Changes in the administrative or financial agreement of the contract may be made at any time during the term of the contract as mutually agreed by the NPS and districts, provided the change does not alter a student's educational instruction, services, or placement as outlined in the student's ISA. (Ed. Code 56366.)
- 11) Appropriate billing procedures in accordance with Education Code 56366(c)(1) and 56366.5.

The Master Contract or ISA shall not include special education transportation provided through the use of services or equipment owned, leased, or contracted by a local educational agency for pupils enrolled in the NPS/A unless provided directly or subcontracted by that NPS/A. (Education Code 56366.)

The Master Contract or ISA may be terminated for cause if either party gives 20 days' notice. However, the availability of a public education program initiated during the period of the contract shall not give cause for termination unless the parent/guardian agrees to transfer the student to the program. (Education Code 56366.)

The District shall consider the needs of the individual student and the recommendations of the IEP team when entering into agreements with any NPS/A.

#### Monitoring of an NPS/A

The Master Contract shall include a description of the process being utilized by the District to oversee and evaluate placements in an NPS or receiving services through an NPA, which shall include a method for evaluating whether the student is making appropriate educational progress. (Education Code 56366.)

The District will ensure that a student's IEP team annually reviews the IEP of a student placed in an NPS or receiving services through an NPA. At each annual IEP team meeting for a student receiving services from an NPS/A , the IEP team shall include a representative of the District, and the NPS/A shall provide documentation as to the student's progress towards annual goals and objectives. The annual data provided by the NPS/A shall include authentic, curriculum-based measurements, in accordance with state-adopted grade level standards. The IEP team shall remain accountable for monitoring the progress of students placed in an NPS or receiving services through an NPA, and ensure that such programs work towards the goals identified in each student's IEP.

At least once every year, the District shall do the following as part of an IEP meeting for a student provided with special education and/or related services from an NPS/A (Education Code 56366):

- A. Evaluate the educational progress of each student placed in an NPS/A , including all state assessments.
- B. Consider whether the student's needs continue to be best met at the NPS/A and whether changes to the IEP are necessary, including whether the student should be transitioned to a public school setting .

The District may choose to administer additional assessments as necessary, with Parent consent, to determine whether the student is making appropriate educational progress.

At any time during the term of the contract or ISA, Parent, the NPS/A or the District may request an IEP team meeting to review student progress and to make determinations as to whether a change in placement or program is appropriate.

#### Ensuring Monitoring Requirements are met for NPS/NPA Staffing

The District [or SELPA] shall evaluate the NPS and NPA staffing qualifications and staffing levels required as set forth in the Master Contract at least annually, as part of the renewal of the Master Contract process, and also when new staff are added. The District [or SELPA] shall review and document these monitoring efforts to ensure that all services agreed upon and specified in the IEP are provided by highly qualified staff.

#### Out-of-State Placements

Before contracting with an NPS/A outside California, the District shall document its efforts to find an appropriate program offered by an NPS/A within California. (Education Code 56365.)

Within 15 days of any decision for an out-of-state placement, the student's IEP team shall submit to the Superintendent of Public Instruction a report with information about the services provided by the out-of-state program, the related

costs, and the District's efforts to locate an appropriate public school or NPS/A within California. (Education Code 56365.)

If the District decides to place a student with a NPS/A outside the state, the District shall indicate the anticipated date of the student's return to a placement within California and shall document efforts during the previous year to return the student to California. (Education Code 56365.)

### On-Site Visits

The District shall conduct an onsite visit to the NPS/A before placement of a pupil if the District does not have any pupils enrolled at the school at the time of placement.

At least once per year, the District shall conduct an on-site monitoring visit one onsite monitoring visit during each school year to the nonpublic, nonsectarian school at which the local educational agency has a pupil attending and with which it maintains a master contract. The monitoring visit shall include, but is not limited to, a review of services provided to the pupil through the ISA between the local educational agency and the NPS/A, a review of progress the pupil is making toward the goals set forth in the pupil's individualized education program, a review of progress the pupil is making toward the goals set forth in the pupil's behavioral intervention plan, if applicable, an observation of the pupil during instruction, and a walkthrough of the facility. The local educational agency shall report the findings resulting from the monitoring visit to the Department within 60 calendar days of the onsite visit. On or before June 30, 2020, the department shall, with input from SELPA administrators, create and publish criteria for reporting this information to the department.

### References:

EC 56034-56035  
EC 56042  
EC 56101  
EC 56168  
EC 56195.8  
EC 56205  
EC 56360-56361  
EC 56365-56366.12

5 CCR 3062

Title 34 C.F.R. 300.145-300.147

786-3/6694384.1

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Tammy Bradford, Assistant Superintendent  
Special Services Division

**SUBJECT:**

SELPA Policy 9700 - Services to Students Enrolled in Private Schools

**DESCRIPTION/SUMMARY:**

The new SELPA Policy #9700: Services to Students Enrolled in Private Schools was presented to the Superintendents Governance Committee (SGC) for a first and second reading. The policy was approved by SGC on November 14, 2023. The policy is now being presented to the Tulare County Board of Education for recommended adoption.

**FINANCING:**

None

**RECOMMENDATION:**

Recommend adoption.

<b>TULARE COUNTY/DISTRICT SELPA</b>	<b>POLICY #</b>	<b>9700</b>
<b>SPECIAL EDUCATION -- SERVICES –</b>	<b>Adopted:</b>	<b>NEW</b>
<b>MISC.</b>		
<b>SRP</b>	<b>Revised:</b>	

**Services to Students Enrolled in Private Schools**

There are two major categories of private school students – “publicly placed” and “parentally placed”.

- In the first instance, the educational agency places a student in a private facility in order to meet its requirement of free appropriate public education (FAPE) and the District's obligation to serve the student is exactly the same as if the student attended the public school.
- In contrast, the special education rights of the parentally placed private school student are considerably more limited. A parentally placed private school student with a disability does not have an individual right to FAPE. There are no instances when the District of Residence will be required to provide a service to such a child. However, there are particular obligations that the District of Location must fulfill as explained herein.

These SELPA procedures and supporting documents apply to all SELPA member school districts but not necessarily to other school districts outside of the SELPA boundaries. It is recommended that each school district develop a school board policy and procedural administrative regulations whether there is a private school within its boundary or not. To assist in that endeavor, this document (1) explains the key definitions used herein, (2) defines child find through identification procedures, (3) delineates differences in provision of services, (4) describes obligations for meaningful consultation, and (5) explains proportionate share,

**Key Definitions Used Herein**

**District of Residence (DOR):** As used in this policy, refers to the school district within which the child with a disability resides.

**District of Location (DOL):** As used in this policy, refers to the school district within which the private school is located.

**Individualized Education Program (IEP):** As used in this policy, refers to the DOR offer of a free appropriate public education.

**Individual Service Plan (ISP):** As used in the policy, is a plan created by the DOL when a parent voluntarily places an eligible student with a disability in a private school.

**Private School Students with Disabilities:** As used in this policy, mean students with disabilities enrolled by their parents in a private school or facility.

**Private School or Facility:** As used in this policy, means: (1) private full-time day school pursuant to California Education Code section 48222 (including religious schools); (2) any other California Department of Education (CDE) identified educational institution, program, arrangement, or facility not sponsored, maintained, or managed by an LEA and for which the LEA does not collect average daily attendance funds; (3) CDE authorized private school affidavit. This includes 'for-profit' private schools.

## **Private School Consultation**

“Consultation” involves discussions between the DOL, private school representatives, and parents of parentally-placed private school students with disabilities on key issues that affect the ability of eligible private school children with disabilities to participate equitably in federally-funded special education and related services.

Effective consultation provides a genuine opportunity for all parties to express their views and to have those views considered by the DOL. Successful consultation establishes positive and productive working relationships that make planning easier.

## ***Legal Requirements***

To ensure timely and meaningful consultation, the DOL should consult with private school representatives and representatives of parents of parentally placed private school children with disabilities during the design and development of special education and related services for the children. Such consultation shall include:

- (I) The child find process and how parentally placed private school children suspected of having a disability can participate equitably, including how parents, teachers, and private school officials will be informed of the process;
- (II) The determination of the proportionate amount of federal funds available to serve parentally placed private school children with disabilities under this subparagraph, including the determination of how the amount was calculated;
- (III) The consultation process among the DOL, private school officials, and representatives of parents of parentally-placed private school children with disabilities, including how such process will operate throughout the school year to ensure that parentally placed private school children with disabilities identified through the child find process can meaningfully participate in special education and related services;
- (IV) How, where, and by whom special education and related services will be provided for parentally placed private school children with disabilities, including

a discussion of types of services, including direct services and alternate service delivery mechanisms, how such services will be apportioned if funds are insufficient to serve all children, and how and when these decisions will be made; and

- (V) How, if the DOL disagrees with the views of the private school officials on the provision of services or the types of services, whether provided directly or through a contract, the DOL shall provide to the private school officials a written explanation of the reasons why the DOL chose not to provide services directly or through a contract.

### ***Invitation to Provide Input***

DOLs with a private school within their boundaries must consult with appropriate representatives of the private school and their representative parents of children with disabilities on how to locate, identify, evaluate and provide services to children with disabilities enrolled in private schools.

## **Proportionate Share of Funds**

This section explains the calculation method used by SELPA, the sample calculation for proportionate share.

### ***Calculation***

One time each year a pupil count of the number of eligible parentally-placed private school students with an ISP will take place. Each DOL will determine the number and location of parentally-placed private school children eligible for special education within the DOL's jurisdiction and report the information in CALPADS. SELPA will then calculate the proportionate share of federal dollars generated from the Census day pupil count to be allocated to provide special education and related services to private school students.

To calculate the proportionate share that a DOL must spend, the SELPA uses the Federal Part B, IDEA section 611 (6-21 year olds) grant awards and the pupil count from the most recent December 1 count.



Parentally placed private school students receive notification annually about the provision of special education services via the Individual Service Plan (ISP).

## **Child Find through Identification Procedures**

The 2006 regulations in 34 CFR 300.131(a) provide that each DOL must locate, identify and evaluate all children with disabilities who are enrolled by their parents in private, including religious, elementary schools and secondary schools located within any given school district. This includes both the DOR and the DOL, as they each hold responsibility for Child Find. Within Tulare County, the DOR has primary responsibility for Child Find unless both the DOR and DOL mutually agree to delegate the initial assessment to the DOL.

The Child Find process must be designed to ensure the equitable participation of parentally-placed private school children with disabilities and an accurate count of such children. In carrying out this clause, the DOL is required to undertake activities similar to those activities undertaken for the agency's public school children (i.e., problem solving team documentation of interventions considered and utilized, as appropriate). Such Child Find process shall be completed in a time period comparable to that for other students attending public schools in the DOL. Given these obligations, the cost of carrying out Child Find activities, including individual evaluations, may not be considered in determining whether a DOL has met its obligations under private school proportionate share allocations.

The SELPA encourages collaboration between DOL and DOR to determine assessment responsibilities based on the individual circumstances of each student.

## ***Problem-Solving Team Process***

Prior to pursuing a formal special education assessment, private schools are encouraged to establish a pre-referral problem-solving team intervention process, (i.e., Educational Monitoring Team [EMT], Response to Intervention [RtI], Student Study Team [SST]) to address support within the classroom. Training for this process, including the required forms, will be offered by the DOL and SELPA.

The private school needs to complete the problem solving team process and document interventions considered and/or utilized in the private school setting. A systematic record

of the meetings, recommendations, and follow-up services of the pre-referral intervention process should be maintained by the private school to monitor student progress.

If the child continues to struggle and the problem-solving team suspects a disability might exist, the private school needs to notify the DOL of the potential need for an evaluation. The private school will submit copies of the results of the interventions to the DOL on the forms agreed to in the private school consultation meeting process. If the DOL in collaboration with the private school determine that a disability is suspected the DOL will contact the DOR to discuss initial assessment responsibility.

### ***Procedures for Processing Referrals for Special Education Evaluation***

The DOR will initiate a proposed *Assessment Plan with Prior written Notice* and explain the forms to the parent within 15 days of the referral.

The DOR will complete the assessment, including writing a written report, within 60 days of receiving parental consent to conduct the evaluation

### ***IEP Team Determination of Eligibility***

The school district that completed the initial evaluation, typically the DOR, shall invite the student's teacher and an administrator from the private school and a representative from the DOL to attend a team meeting to share the assessment results and develop an IEP by the DOR. The student's eligibility for special education services will be determined by the IEP team.

### **Provision of Services**

There are two ways a student with an identified disability can receive special education services: via an Individualized Education Program (IEP) or an Individualized Service Plan (ISP).

### ***Services via the IEP Process***

Should the student be found eligible for special education services, the student's DOR is responsible for completing the IEP process within 60 days of the parent's consent for assessment. This process includes, among other things, the development of goals to address identified needs, consideration of special factors, supplementary aids and services, and an offer for a free appropriate public education (FAPE) in the least restrictive environment (LRE).

When the IEP team has determined that the appropriate services are those provided in a private school setting, such services shall be provided at no cost to the parents. In these instances, the DOR obligation to serve the student is exactly the same as if the student attended the public school. If the student is preschool age the IEP may be applicable to the private school setting until the age of 5.

In other cases, the DOR may complete the IEP process and determine that the offer of FAPE in the least restrictive environment is a public school program. It is important that the parent understand that (1) the IEP will get implemented should the parent enroll their child in the public school setting and (2) that they have no individual right to such services should they maintain their child's enrollment in the private school setting.

- In the first instance, the IEP will be implemented upon enrollment in the public school.
- In the second instance, the parent should indicate on the ISP as appropriate and indicate their intent to maintain private school enrollment, and accept or decline the Individual Service Plan (ISP).

The DOR must annually offer the child FAPE by developing an IEP and/or offering service(s) via a Prior Written Notice (PWN).

No parentally placed private school student with a disability has an individual right to receive some or all of the special education and related services that he/she would receive if enrolled in a public school.

No school district is required to pay for the cost of educating a child with a disability at a private school if the DOR made FAPE available to the child and the parents voluntarily elected to place the child in a private school.

At each evaluation and IEP team meeting, the parents will be given a copy of the *Notice of Parental Rights and Procedural Safeguards*. Disputes regarding whether a DOR offered FAPE to the child (as well as the initial identification and evaluation of parentally placed private school children with disabilities) may be resolved pursuant to local and state policies and procedures.

### ***Services via the ISP Process***

If the private school where the student is enrolled is within the DOR boundaries, the DOR is also considered the DOL and shall develop the ISP.

If the private school where the student is enrolled is outside the DOR boundaries, the DOR shall refer the case to the DOL where the private school is located for development of an ISP.

The DOL will contact the family to develop an ISP for the student. Appendix A contains a Notice of Individual Service Plan Meeting (Form 14a) and the Individual Service Plan is

in SEIS. During this meeting, the ISP team will review the offer of FAPE from the DOR and develop an ISP (in SEIS) accordingly.

The parent has a right to accept or decline the service offered through the ISP.

If the parents maintain enrollment in the private school, the DOL will invite the parents to attend an ISP meeting to review their child's ISP and progress on an annual basis. A copy of the signed ISP must be provided to the student's DOR. The DOL is responsible for CALPADS reporting of the ISP via SEIS.

**NOTE:** For preschool students on an IEP who transition into a private school for kindergarten, a meeting must be held to develop an ISP by the 5th birthday to transfer services from the IEP to an ISP..A transition meeting should be held in the spring prior to the transition to kindergarten to determine if the student will attend public or private school and project the appropriate educational setting and plan (IEP or ISP) for kindergarten.

## ***Compliance Monitoring Obligations***

After the initial offer of FAPE, when the educational rights holder does not provide consent and/or respond to the IEP, the DOR is NOT responsible for making an annual offer of FAPE via the IEP process. The DOL reports students with disabilities who attend private schools located within district boundaries in their CALPADS as one of the following Plan Types (the type of plan by which the student is receiving special education services:

- Individual Service Plan (ISP) – Annual Review Required
- Eligible: no IEP, IFSP, or ISP, Parentally placed in private school (student does not need services to be provided using proportionate share or parent declines offer of services to be provided via proportionate share)
- Eligible: no IEP, IFSP, or ISP, other reasons or no services delivered – Need for Annual Review meeting determined on individual case-by-case basis
- Not eligible for special education or related services – Annual Review not required

The DOL is legally responsible for conducting reevaluations of children with disabilities enrolled by their parents in a private school located in the LEA unless an agreement is made with the DOR to complete the reevaluation.

The DOL may consult with the DOR to coordinate such a reevaluation.

School districts must ensure that a reevaluation of each child with a disability is conducted if (1) the LEA determines that the child's educational or related services needs, in light of the child's academic achievement and functional performance, warrant a reevaluation; or (2) the child's parent or teacher requests a reevaluation. A reevaluation may occur not more than once a year, unless the parent and LEA agree otherwise; and must occur at least once every three years, unless the parent and LEA agree that a reevaluation is unnecessary. (OSERS Q & A Document, April 2011)

If the private school suspects another disability and requests additional assessment on a student, the DOR will complete the evaluation. If the DOR is providing special education services as the DOL, the student's CALPADS data will be collected and reported so the timelines are easy to track. Only the DOL can claim the student for CALPADS purposes.

A student who is attending private school who does not have a "current" IEP or triennial assessment will continue to be considered eligible for special education until they exit from special education through the assessment process, graduate with a regular high school diploma, or reach the age of 22.

If a parent/adult student enrolls in a public school from a private school with an outdated IEP/Triennial, the DOR will need to gather new assessment information by offering an assessment plan for updated eligibility determination.

## **List of Appendices**

- A. Notice of Individual Service Plan Meeting (Form 14a)

**NOTICE OF MEETING**

**INDIVIDUAL SERVICE PLAN FOR PARENTALLY PLACED STUDENTS IN PRIVATE SCHOOL**

*The use and distribution of this form is limited to employees of public school agencies within the Tulare County Special Education Local Plan Area (SELPA)*

1st attempt  2nd attempt  3rd attempt

**Student's  
Name:**

**Birthdate:**

/  
/

**Address:**

**Dear \_\_\_\_\_, Today's Date:**

/ /

An Individual Service Plan (ISP) Meeting has been scheduled for the above student. Your participation is important in the development of an ISP. During this meeting there will be a review of your child's ISP and progress. This review must be held annually. Your child may participate in the development of the ISP.

You are requested to attend this  meeting as a  participating member of the ISP team.

The meeting is scheduled for:  \_\_\_\_\_  
 \_\_\_\_\_

**ISP Meeting**  \_\_\_\_\_

**Date:** / /  
**End:**

**Time: Begin:**

**School / Location:** \_\_\_\_\_

**Room:** \_\_\_\_\_

**We anticipate that the following members will also attend:**

Private School Administrator/Designee      District of Service Administrator

Private School Teacher      Student      Other:

Special Education Teacher      Specialist      Other:

If you would like further information about your Procedural Safeguards or the purpose of this meeting, please call:

**Name:**

**Title:**

**School / District:**

**Phone:** (     )

-

**Please complete and sign this form, and return to:**

**Check the following items, as appropriate:**

I plan to attend the meeting \_\_\_\_\_ I require assistance of an interpreter (language): \_\_\_\_\_

I do not plan to attend the meeting, but am available by teleconference at: \_\_\_\_\_ ( \_\_\_\_\_ ) \_\_\_\_\_ - \_\_\_\_\_

I request a different time and/or place. Please call me at: ( \_\_\_\_\_ ) \_\_\_\_\_ - \_\_\_\_\_

**NO**, I cannot attend the meeting or participate by teleconference, but hereby give my permission for the meeting to be held without me (CFR 300.322d). I understand the ISP and related documents from this meeting will be provided to me for my signature, and I agree to return them in a timely manner.

**NO**, I cannot attend, but I will send \_\_\_\_\_ as my representative to speak for me.

I understand the ISP and related documents from this meeting will be provided to me for my signature, and I agree to return them in a timely manner.

**Please list any additional attendees:**

**Parent/Guardian/Surrogate/Adult Student:**

**Date:**

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**References:**

EC 56000

EC 56205

EC 56170-56177

Title 34 C.F.R. 300.130-300.144, Appendix B to Part 300 Proportionate Share Calculation

20 U.S.C. 1412

TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM

SUBMITTED BY: Bill Davis, Administrator, College and Career

SUBJECT: College and Career Presentation

DESCRIPTION/SUMMARY: Presentation on TCOE's College and Career Department to provide information to the Board on this department.

FINANCING: N/A

RECOMMENDATION: No approval is needed. Presentation only on College and Career

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Malinda Furtado, Parent Liaison  
Special Services Division

**SUBJECT:**

Presentation of the 2024 CAC Calendar

**DESCRIPTION/SUMMARY:**

The Community Advisory Committee's 2024 Calendar, "Meeting Challenges: Finding Success Through Support," will be presented by CAC Chair, Eric Lindberg. This year's theme highlights Tulare County students with exceptional needs who are meeting challenges in the general education classroom through appropriate accommodations and modifications.

**FINANCING:**

None

**RECOMMENDATION:**

Not applicable.

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Lisa Lemus

**SUBJECT:**

Supervisor of Attendance Training and Certification

**DESCRIPTION/SUMMARY:**

The California Education Code requires local education agencies with 1000 or more students to have a supervisor of attendance trained by the county office of education. This school year, the Tulare County Office of Education held a training opportunity on October 4, 2023. A total of 40 school employees were certified, including representatives from all local education agencies with 1000 or more students requiring training.

**FINANCING:**

No funds are being requested.

**RECOMMENDATION:**

Review, approve, and certify all attendees of the 2023-2024 Supervisor of Attendance Certification Program.

<b>Waukena Joint Union Elementary</b>	<b>Fey</b>	<b>Medina</b>
<b>Woodlake Unified</b>	<b>Armando</b>	<b>Villarreal</b>
<b>Woodlake Unified</b>	<b>Debbie</b>	<b>Stevenson</b>
<b>Woodlake Unified</b>	<b>Dr. Sara</b>	<b>Soria</b>
<b>Woodlake Unified</b>	<b>Mathew</b>	<b>Barcellos</b>
<b>Woodlake Unified</b>	<b>Mathew</b>	<b>Kuhn</b>
<b>Woodlake Unified</b>	<b>Shaun</b>	<b>Summers</b>
<b>Woodlake Unified</b>	<b>Alex</b>	<b>Silva</b>
<b>Woodlake Unified</b>	<b>Lori</b>	<b>Mendoza</b>
<b>Earlimart Elementary</b>	<b>Regina</b>	<b>Green</b>
<b>Dinuba Unified</b>	<b>Adriana</b>	<b>Baza</b>

**Attendance and Student Engagement Certification Training  
October 4, 2023**

<b>District</b>	<b>First Name</b>	<b>Last Name</b>
Cutler-Orosi Joint Unified	Antonio	Quintanilla
Cutler-Orosi Joint Unified	Cassandra	Smith
Cutler-Orosi Joint Unified	Linda	Montemayor
Cutler-Orosi Joint Unified	Sandra	Ambriz
Cutler-Orosi Joint Unified	Tasha	Rivera
Cutler-Orosi Joint Unified	Vanessa	Howery
Cutler-Orosi Joint Unified	Yolanda	Arce
Dinuba Unified	Michael	Adams
Earlimart Elementary	George	Rodriguez
Earlimart Elementary	Oscar	Meza
Earlimart Elementary	Sharon	Gamboa
Exeter Unified	Jasmine	Escalante
Farmersville Unified	Chris	Juarez
Farmersville Unified	Veronica	Peña Fernandez
Lindsay Unified	Karina	Garcia
Lindsay Unified	Laura	Cortes
Monson-Sultana Joint Union Elementary	Jaqueline	Montejano
Monson-Sultana Joint Union Elementary	Mariana	Gutierrez
Monson-Sultana Joint Union Elementary	Melissa	Valdez
Oak Valley Union Elementary	Michell	Maldonado
Pixley Union Elementary	Deyanara	Laguna
Porterville Unified	Corinna	Perez
Porterville Unified	Marilu	Martinez
Sundale Union Elementary	Stefanie	Scheler
Sunnyside Union Elementary	Janice	Borba
Tulare County Office of Education	Jodi	Mixer
Tulare County Office of Education	Jose	Rivas
Visalia Unified	Gabriela	Flores
Visalia Unified	Sonia	Muniz

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Jody Arriaga, Director,  
Internal Business Services

**SUBJECT:**

Budget Revisions through October 31, 2023

**DESCRIPTION/SUMMARY:**

The budget revisions reflect programmatic adjustments to show actual expenditures through October 31, 2023. A summary of each fund is presented showing the last approved revision, the change requested, new budgeted amount and the impact on the fund balance.

**FINANCING:**

N/A

**RECOMMENDATION:**

Approve Budget Revisions

**Tulare County**  
**Office of Education**

*Tim A. Hire, County Superintendent of Schools*

**2023-2024**  
**1<sup>st</sup> INTERIM**  
**BUDGET REVISIONS**

DECEMBER 13, 2023



**COUNTY SCHOOL SERVICE FUND**

**Budget Revisions as of October 31, 2023**

	CURRENT BUDGET AMOUNT	INCREASE (DECREASE) TO BUDGET	REVISED BUDGET AMOUNT
<b>REVENUES</b>			
LOCAL CONTROL FUNDING (LCFF)	\$38,530,786	\$1,337,427	\$39,868,213
FEDERAL REVENUE	\$26,430,713	\$7,803,831	\$34,234,544
STATE REVENUE	\$84,650,598	\$12,079,050	\$96,729,648
LOCAL REVENUE	\$54,393,046	\$5,051,192	\$59,444,238
OTHER FINANCING SOURCES	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$204,005,143</b>	<b>\$26,271,500</b>	<b>\$230,276,643</b>
<b>EXPENSES</b>			
CERTIFICATED SALARIES	\$42,598,156	\$3,606,718	\$46,204,874
CLASSIFIED SALARIES	\$53,376,730	\$1,603,811	\$54,980,541
EMPLOYEE BENEFITS	\$58,198,803	\$762,210	\$58,961,013
BOOKS & SUPPLIES	\$4,008,952	\$864,089	\$4,873,041
SERVICES & OPERATING	\$45,701,994	\$13,575,737	\$59,277,731
CAPITAL OUTLAY (Building & Equipment)	\$473,900	\$7,508,849	\$7,982,749
OTHER OUTGO (Debt Payment)	\$2,401,922	\$6,301	\$2,408,223
DIRECT/INDIRECT SUPPORT	-\$5,230,230	\$35,819	-\$5,194,411
OTHER FINANCING USES	\$940,405	-\$201,232	\$739,173
<b>TOTAL EXPENDITURES</b>	<b>\$202,470,632</b>	<b>\$27,963,534</b>	<b>\$230,232,934</b>
<b>EXCESS (DEFICIENCY OF REVENUE)</b>	<b>\$1,534,511</b>		<b>\$43,710</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$84,022,621</b>		<b>\$84,022,621</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$85,557,132</b>		<b>\$84,066,331</b>

**REASON FOR CHANGE**

**LOCAL CONTROL FUNDING (LCFF)**

**Net Increase:**

- LCFF Adjustment-\$1,032,755
- Property Taxes-\$612,729
- Education Protection Act -(\$308,057)

**FEDERAL REVENUE**

**Net Increase:**

- Migrant Education \$2,606,807
- CSI Funding \$454,650
- Special Education/ Mental Health \$786,407
- ESSA Funding \$2,341,358
- ESSER/GEER Funding/Expanded Learning \$641,292
- Project Aware \$618,223
- Teacher Quality Partnership (\$506,270)
- Foster Youth Title IV-E \$356,404
- CFNLP-Office of Traffic Safety \$400,526

**STATE REVENUE**

**Net Increase:**

- Home to School Transportation Reimbursement \$1,503,016
- After School Education \$998,051
- CA Community Schools Partnership Grant \$904,229
- State Construction Reimbursement for SPED Project-\$1,857,049
- In Person Instruction \$342,189
- College and Career Grants \$1,269,602
- Choices-TUPE and Learning Communities \$1,248,382
- Behavioral Health Services HHSA Grants \$1,663,030
- Special Education-\$1,961,079
- School Counselor Residency Capacity Grant-\$247,849

**LOCAL REVENUE**

**Net Increase:**

- LEA Medi-Cal Billing \$700,000
- Student Behavioral Health \$670,153
- CalHope \$2,134,987
- ERS Contracted Service/Professional Development \$546,410
- Mindfulness Grant \$455,888
- CFNLP Conferences \$207,374
- Impact Intern Program \$179,500
- CA Collaborative Learning Acceleration (CCLA) \$102,204

**CHARTER SCHOOL FUND - LA SIERRA**

**Budget Revisions as of October 31, 2023**

	CURRENT BUDGET AMOUNT	INCREASE (DECREASE) TO BUDGET	REVISED BUDGET AMOUNT
<b>REVENUES</b>			
LOCAL CONTROL FUNDING (LCFF)	\$3,307,134	-\$381,797	\$2,925,337
FEDERAL REVENUE	\$13,000	\$0	\$13,000
STATE REVENUE	\$492,684	\$287,931	\$780,615
LOCAL REVENUE	\$10,000	\$24,346	\$34,346
CONTRIBUTION FROM GEN FUND	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$3,822,818</b>	<b>-\$69,520</b>	<b>\$3,753,298</b>
<b>EXPENSES</b>			
CERTIFICATED SALARIES	\$1,767,760	\$62,575	\$1,830,335
CLASSIFIED SALARIES	\$252,561	\$49,403	\$301,964
BENEFITS	\$1,371,581	\$26,000	\$1,397,581
BOOKS & SUPPLIES	\$190,811	-\$28,557	\$162,254
SERVICES & OPERATING	\$710,235	\$103,884	\$814,119
CAPITAL OUTLAY (Building & Equipment)	\$0	\$5,000	\$5,000
OTHER FINANCING SOURCES/USES	\$113,936	-\$48,454	\$65,482
<b>TOTAL EXPENDITURES</b>	<b>\$4,406,884</b>	<b>\$169,851</b>	<b>\$4,576,735</b>
<b>EXCESS (DEFICIENCY OF REVENUE)</b>	<b>-\$584,066</b>		<b>-\$823,437</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$1,301,377</b>		<b>\$1,301,377</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$717,311</b>		<b>\$477,940</b>

**REASON FOR CHANGE**

**LOCAL CONTROL FUNDING FORMULA**

**Net Decrease:**

- LCFF ADA projection Decrease-(\$427,521)
- Education Protection Act-\$45,724

**STATE REVENUE**

**Increase:**

- Arts, Music, Ins. Material Grant \$61,700
- California Community Schools Grants-\$200,000
- Lottery Increase-\$9,416
- In Person Instruction Carry Over-\$12,097

**LOCAL REVENUE**

**Increase:**

- AT&T Internet Refund-\$24,711

**CHARTER SCHOOL FUND - UNIVERSITY HIGH SCHOOL**

**Budget Revisions as of October 31, 2023**

	CURRENT BUDGET AMOUNT	INCREASE (DECREASE) TO BUDGET	REVISED BUDGET AMOUNT
<b>REVENUES</b>			
LOCAL CONTROL FUNDING (LCFF)	\$2,898,973	\$118,412	\$3,017,385
FEDERAL REVENUE	\$0	\$0	\$0
STATE REVENUE	\$89,362	\$91,405	\$180,767
LOCAL REVENUE	\$0	\$0	\$0
CONTRIBUTION FROM GEN FUND	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$2,988,335</b>	<b>\$209,817</b>	<b>\$3,198,152</b>
<b>EXPENSES</b>			
CERTIFICATED SALARIES	\$1,647,565	-\$47,759	\$1,599,806
CLASSIFIED SALARIES	\$265,079	-\$354	\$264,725
BENEFITS	\$1,000,082	-\$72,765	\$927,317
BOOKS & SUPPLIES	\$101,048	-\$21,242	\$79,806
SERVICES & OPERATING	\$331,627	\$83,318	\$414,945
CAPITAL OUTLAY (Building & Equipment)	\$0	\$0	\$0
OTHER FINANCING SOURCES/USES	\$200,000	\$12,735	\$212,735
<b>TOTAL EXPENDITURES</b>	<b>\$3,545,401</b>	<b>-\$58,802</b>	<b>\$3,499,334</b>
<b>EXCESS (DEFICIENCY OF REVENUE)</b>	<b>-\$557,066</b>		<b>-\$301,182</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$1,098,043</b>		<b>\$1,098,043</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$540,977</b>		<b>\$796,861</b>

**REASON FOR CHANGE**

**LOCAL CONTROL FUNDING FORMULA**

**Increase:**

- LCFF ADA projection increase, and Education Protection Act-\$118,412

**STATE REVENUE**

**Net Increase:**

- Arts, Music & Instructional Materials-\$76,173
- Lottery Increase-\$7,141
- In Person Instruction Carry Over-\$2,267

## SPECIAL EDUCATION PASS-THRU

**Budget Revisions as of October 31, 2023**

	CURRENT BUDGET AMOUNT	INCREASE (DECREASE) TO BUDGET	REVISED BUDGET AMOUNT
<b>REVENUES</b>			
FEDERAL REVENUE	\$18,518,813	\$672,153	\$19,190,966
STATE REVENUE	\$36,113,828	\$600,529	\$36,714,357
<b>TOTAL REVENUE</b>	<b>\$54,632,641</b>	<b>\$1,272,682</b>	<b>\$55,905,323</b>
<b>EXPENSES</b>			
OTHER OUTGO	\$54,632,641	\$1,272,682	\$55,905,323
<b>TOTAL EXPENDITURES</b>	<b>\$54,632,641</b>	<b>\$1,272,682</b>	<b>\$55,905,323</b>
<b>EXCESS (DEFICIENCY OF REVENUE)</b>	<b>\$0</b>	<b>-</b>	<b>\$0</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$10,097</b>		<b>\$10,097</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$10,097</b>		<b>\$10,097</b>

**REASON FOR CHANGE**

**FEDERAL REVENUE**

- SPED IDEA American Rescue Plan-\$326,301
- SPED Individuals Disabilities Education Act (IDEA) Funds-\$345,852

**STATE REVENUE**

- Adjustment to SELPA off the Top Costs-\$600,529

## CHILD DEVELOPMENT FUND

### Budget Revisions as of October 31, 2023

	CURRENT BUDGET AMOUNT	INCREASE (DECREASE) TO BUDGET	REVISED BUDGET AMOUNT
<b>REVENUES</b>			
FEDERAL REVENUE	\$42,954,040	\$8,386,666	\$51,340,706
STATE REVENUE	\$35,488,387	-\$8,296,416	\$27,191,971
LOCAL REVENUE	\$241,913	\$3,606	\$245,519
<b>TOTAL REVENUE</b>	<b>\$78,684,340</b>	<b>\$93,856</b>	<b>\$78,778,196</b>
<b>EXPENSES</b>			
CERTIFICATED SALARIES	\$3,347,176	\$153,451	\$3,500,627
CLASSIFIED SALARIES	\$15,903,671	\$609,995	\$16,513,666
BENEFITS	\$13,907,556	\$156,874	\$14,064,430
BOOKS & SUPPLIES	\$3,156,416	\$127,128	\$3,283,544
SERVICES & OPERATING	\$36,991,476	-\$66,399	\$36,925,077
BUILDING & EQUIPMENT	\$674,698	\$55,477	\$730,175
OTHER OUTGO	\$0	\$0	\$0
DIRECT/INDIRECT SUPPORT	\$5,183,540	-\$59,485	\$5,124,055
OTHER FINANCING SOURCES/USES	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$79,164,533</b>	<b>\$977,041</b>	<b>\$80,141,574</b>
<b>EXCESS (DEFICIENCY OF REVENUE)</b>	<b>-\$480,193</b>		<b>-\$1,363,378</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$4,372,522</b>		<b>\$4,372,522</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$3,892,329</b>		<b>\$3,009,144</b>

### REASON FOR CHANGE

#### FEDERAL REVENUE

##### Net Increase:

- MAA-\$3,802
- Child Care Initiative Project Expansion-\$33,257
- Local Planning Council -\$70,815
- Child Care Migrant -\$5,655
- Head Start -\$1,803,662
- Alternative Payment -\$5,567,202 Transferred from State Resource
- Migrant Head Start -\$2,411
- Bridge -\$236,334 Transferred from FD 010
- AB 110 \$440 per child Stipend-\$1,346,488
- SB 140 \$275 per child Stipend-\$1,085,175
- CCTR General Child Care -(\$17,561)
- CAIWorks Stage 2 -(\$594,230); (\$334,871 transferred to State Resource)
- CAIWorks Stage 3 -(\$1,150,212)
- Child Care Licensed Stabilization Stipend -(\$6,132)

#### STATE REVENUE

##### Net Decrease:

- CAIWorks Stage 2 -\$334,871 transferred from Federal Resource
- Resource & Referral -\$200,671
- QRIS CSPP-\$37,263
- UPK Planning & Implementation -\$987,066
- UPK Mixed Delivery Planning Grant -\$372,329
- CCTR General Child Care -(\$122,360)
- Alternative Payment -(\$7,834,420)
- California State Preschool -(\$683,647)
- Local Planning Council -(\$10,614)
- CAIWorks Stage 3 -(\$1,253,300)
- Child Care Migrant -(\$241,061)
- First 5 IMPACT -(\$83,424)

#### LOCAL REVENUE

##### Net Increase:

- Local Unrestricted-\$7,122
- Family Fees-\$556
- Alpaugh-(\$4,072)

## CAFETERIA FUND - SCICON

**Budget Revisions as of October 31, 2023**

	CURRENT BUDGET AMOUNT	INCREASE (DECREASE) TO BUDGET	REVISED BUDGET AMOUNT
<b>REVENUES</b>			
FEDERAL REVENUE	\$255,000	\$25,996	\$280,996
STATE REVENUE	\$60,000	\$15,000	\$75,000
LOCAL REVENUE	\$20,000	\$12,367	\$32,367
CONTRIBUTION FROM GEN FUND	\$940,405	-\$168,623	\$771,782
<b>TOTAL REVENUE</b>	<b>\$1,275,405</b>	<b>-\$115,260</b>	<b>\$1,160,145</b>
<b>EXPENSES</b>			
CLASSIFIED SALARIES	\$304,355	-\$27,895	\$276,460
BENEFITS	\$261,370	-\$22,791	\$238,579
BOOKS & SUPPLIES	\$597,200	-\$59,004	\$538,196
SERVICES & OPERATING	\$55,790	\$30	\$55,820
CAPITAL OUTLAY	\$10,000	\$0	\$10,000
DIRECT/INDIRECT SUPPORT	\$46,690	-\$5,600	\$41,090
<b>TOTAL EXPENDITURES</b>	<b>\$1,275,405</b>	<b>-\$115,260</b>	<b>\$1,160,145</b>
<b>EXCESS (DEFICIENCY OF REVENUE)</b>	<b>\$0</b>		<b>\$0</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$13,174</b>		<b>\$13,174</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$13,174</b>		<b>\$13,174</b>

**REASON FOR CHANGE**

**FEDERAL REVENUE**

**Increase:**

- Supply Chain Assistance - \$25,996

**STATE REVENUE**

**Increase:**

- Scicon Child Nutrition Reimbursements - \$15,000

**LOCAL REVENUE**

**Increase:**

- Scicon Child Nutrition Food Service Sales - \$12,367

## CAFETERIA FUND - LA SIERRA

**Budget Revisions as of October 31, 2023**

	CURRENT BUDGET AMOUNT	INCREASE (DECREASE) TO BUDGET	REVISED BUDGET AMOUNT
<b>REVENUES</b>			
FEDERAL REVENUE	\$161,700	\$0	\$161,700
STATE REVENUE	\$20,000	\$0	\$20,000
LOCAL REVENUE	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$181,700</b>	<b>\$0</b>	<b>\$181,700</b>
<b>EXPENSES</b>			
CLASSIFIED SALARIES	\$51,462	\$0	\$51,462
EMPLOYEE BENEFITS	\$45,639	-\$1,056	\$44,583
BOOKS & SUPPLIES	\$351	-\$33	\$318
SERVICES & OPERATING	\$198,184	-\$63,895	\$134,289
EQUIPMENT	\$0	\$0	\$0
DIRECT/INDIRECT SUPPORT	\$0	\$16,530	\$16,530
INTERFUND TRANSFERS IN	-\$113,936	\$48,454	-\$65,482
<b>TOTAL EXPENDITURES</b>	<b>\$181,700</b>	<b>\$0</b>	<b>\$181,700</b>
<b>EXCESS (DEFICIENCY OF REVENUE)</b>	<b>\$0</b>		<b>\$0</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$0</b>		<b>\$0</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$0</b>		<b>\$0</b>

**REASON FOR CHANGE**

**EXPENSES**

**Net Decrease:**

•Vendor Food Contract decrease to reflect projected meals to be served-\$64,984

## CAFETERIA FUND - UNIVERSITY HIGH SCHOOL

### Budget Revisions as of October 31, 2023

	CURRENT BUDGET AMOUNT	INCREASE (DECREASE) TO BUDGET	REVISED BUDGET AMOUNT
<b>REVENUES</b>			
FEDERAL REVENUE	\$16,500	\$0	\$16,500
STATE REVENUE	\$35,200	\$0	\$35,200
LOCAL REVENUE	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$51,700</b>	<b>\$0</b>	<b>\$51,700</b>
<b>EXPENSES</b>			
CLASSIFIED SALARIES	\$48,709	\$500	\$49,209
EMPLOYEE BENEFITS	\$44,752	\$0	\$44,752
BOOKS & SUPPLIES	\$6,000	-\$500	\$5,500
SERVICES & OPERATING	\$152,238	\$0	\$152,238
EQUIPMENT	\$0	\$0	\$0
DIRECT/INDIRECT SUPPORT	\$0	\$12,736	\$12,736
INTERFUND TRANSFERS IN	-\$200,000	-\$12,735	-\$212,735
<b>TOTAL EXPENDITURES</b>	<b>\$51,699</b>	<b>\$1</b>	<b>\$51,700</b>
<b>EXCESS (DEFICIENCY OF REVENUE)</b>	<b>\$1</b>		<b>\$0</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$0</b>		<b>\$0</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$1</b>		<b>\$0</b>

**REASON FOR CHANGE**

NO CHANGES



## FOREST RESERVE FUND

**Budget Revisions as of October 31, 2023**

	CURRENT BUDGET AMOUNT	INCREASE (DECREASE) TO BUDGET	REVISED BUDGET AMOUNT
<b>REVENUES</b>			
FEDERAL REVENUE	\$0	\$0	\$0
LOCAL REVENUE	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENSES</b>			
TRANSFERS TO DISTRICTS	\$0	\$0	\$0
TRANSFER TO SCICON	\$0	\$32,609	\$32,609
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$32,609</b>	<b>\$32,609</b>
<b>EXCESS (DEFICIENCY OF REVENUE)</b>	<b>\$0</b>		<b>-\$32,609</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$217,391</b>		<b>\$217,391</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$217,391</b>		<b>\$184,782</b>

**REASON FOR CHANGE**

**EXPENSES**

- Forest Reserve Allocation transferred to Scicon

# FOUNDATION TRUST FUND

## Budget Revisions as of October 31, 2023

	CURRENT BUDGET AMOUNT	INCREASE (DECREASE) TO BUDGET	REVISED BUDGET AMOUNT
<b>REVENUES</b>			
LOCAL REVENUE	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENSES</b>			
SERVICES & OPERATING	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS (DEFICIENCY OF REVENUE)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$1,523,392</b>		<b>\$1,523,392</b>
<b>ESTIMATED ENDING FUND BALANCE</b>	<b>\$1,523,392</b>		<b>\$1,523,392</b>

### REASON FOR CHANGE

NO CHANGES

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Jody Arriaga, Director  
Internal Business Services

**SUBJECT:**

First Interim Report as of October 31, 2023

**DESCRIPTION/SUMMARY:**

County Superintendents are required to certify twice a year regarding their ability to meet their financial obligations for the remainder of the fiscal year and for the subsequent two fiscal years. This certification, along with the accompanying documents, is referred to as the Interim Report. The following documents are attached: County Certification of Interim Report with Criteria and Standards Review Summary; Average Daily Attendance Estimate; County School Service Fund Summary; Charter School Fund; Special Education Pass-Through Fund; Child Development Fund; Cafeteria Special Revenue Fund; Forest Reserve Fund; County School Facilities Fund; Foundation Private-Purpose Fund; Multiyear Projections; and Cash Flow Projections. The report reflects a positive ending fund balance with adequate reserves; therefore we are able to certify a

**FINANCING:**

positive financial position.

N/A

**RECOMMENDATION:**

Accept the First Interim Report

**Tulare County**  
**Office of Education**

*Tim A. Hire, County Superintendent of Schools*

**2023-2024**  
**1<sup>st</sup> INTERIM**  
**REPORTS**

DECEMBER 13, 2023

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
 County Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 13, 2023 Signed: \_\_\_\_\_  
 County Superintendent of Schools

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**  
 As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

**QUALIFIED CERTIFICATION**  
 As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

**NEGATIVE CERTIFICATION**  
 As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Jody Arriaga Telephone: 559-730-2751  
 Title: Director, Internal Business E-mail: jodya@tcoe.org

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption.	X	
<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.	X	
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	

S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?		X
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)					0.00	
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps	77.00	77.00	78.00	78.00	1.00	1.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	14.25	14.25	14.25	14.25	0.00	0.0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>91.25</b>	<b>91.25</b>	<b>92.25</b>	<b>92.25</b>	<b>1.00</b>	<b>1.0%</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	846.00	846.00	862.00	862.00	16.00	2.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	17.00	17.00	17.00	17.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>863.00</b>	<b>863.00</b>	<b>879.00</b>	<b>879.00</b>	<b>16.00</b>	<b>2.0%</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>954.25</b>	<b>954.25</b>	<b>971.25</b>	<b>971.25</b>	<b>17.00</b>	<b>2.0%</b>
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>	<b>96,637.00</b>	<b>96,637.00</b>	<b>96,421.00</b>	<b>96,421.00</b>	<b>(216.00)</b>	<b>0.0%</b>
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	464.92	464.62	431.80	431.80	(32.82)	-7.0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>Program ADA</b> (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. TOTAL CHARTER SCHOOL ADA</b> (Sum of Lines C5, C6d, and C7f)	464.92	464.62	431.80	431.80	(32.82)	-7.0%
<b>9. TOTAL CHARTER SCHOOL ADA</b> Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	464.92	464.62	431.80	431.80	(32.82)	-7.0%

2023-24 First Interim  
County School Service Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	38,530,786.00	38,530,786.00	7,584,342.44	39,868,213.00	1,337,427.00	3.5%
2) Federal Revenue		8100-8299	26,430,713.00	26,430,713.00	3,740,432.87	34,234,544.00	7,803,831.00	29.5%
3) Other State Revenue		8300-8599	84,650,598.00	84,650,598.00	31,384,632.38	96,729,648.00	12,079,050.00	14.3%
4) Other Local Revenue		8600-8799	54,393,046.00	54,393,046.00	12,629,904.43	59,444,238.00	5,051,192.00	9.3%
5) TOTAL, REVENUES			204,005,143.00	204,005,143.00	55,339,312.12	230,276,643.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	42,598,156.00	42,598,156.00	12,907,484.60	46,204,874.00	(3,606,718.00)	-8.5%
2) Classified Salaries		2000-2999	53,376,730.00	53,376,730.00	15,628,216.84	54,980,541.00	(1,603,811.00)	-3.0%
3) Employee Benefits		3000-3999	58,198,803.00	58,198,803.00	15,517,214.94	58,961,013.00	(762,210.00)	-1.3%
4) Books and Supplies		4000-4999	4,008,952.00	4,008,952.00	934,483.80	4,873,041.00	(864,089.00)	-21.6%
5) Services and Other Operating Expenditures		5000-5999	45,701,994.00	45,701,994.00	7,589,714.37	59,277,731.00	(13,575,737.00)	-29.7%
6) Capital Outlay		6000-6999	473,900.00	473,900.00	1,998,958.07	7,982,748.50	(7,508,848.50)	-1,584.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,401,922.00	2,401,922.00	561,611.26	2,408,223.00	(6,301.00)	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,230,230.00)	(5,230,230.00)	(1,212,270.66)	(5,194,411.00)	(35,819.00)	0.7%
9) TOTAL, EXPENDITURES			201,530,227.00	201,530,227.00	53,925,413.22	229,493,760.50		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			2,474,916.00	2,474,916.00	1,413,898.90	782,882.50		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	29,603.00	29,603.00	32,608.63	32,609.00	3,006.00	10.2%
b) Transfers Out		7600-7629	970,008.00	970,008.00	0.00	771,782.00	198,226.00	20.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(940,405.00)	(940,405.00)	32,608.63	(739,173.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			1,534,511.00	1,534,511.00	1,446,507.53	43,709.50		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	84,022,621.01	84,022,621.01		84,022,621.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			84,022,621.01	84,022,621.01		84,022,621.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			84,022,621.01	84,022,621.01		84,022,621.01		
2) Ending Balance, June 30 (E + F1e)			85,557,132.01	85,557,132.01		84,066,330.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	40,009,278.95	40,009,278.95		43,544,680.63		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,000,000.00	3,000,000.00		3,000,000.00		
Unassigned/Unappropriated Amount		9790	42,547,853.06	42,547,853.06		37,521,649.88		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	25,456,446.00	25,456,446.00	7,068,256.44	26,489,201.00	1,032,755.00	4.1%
Education Protection Account State Aid - Current Year		8012	2,258,605.00	2,258,605.00	516,328.00	2,177,601.00	(81,004.00)	-3.6%
State Aid - Prior Years		8019	0.00	0.00	(242.00)	(242.00)	(242.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	60,722.00	60,722.00	0.00	60,655.00	(67.00)	-0.1%
Timber Yield Tax		8022	113.00	113.00	0.00	465.00	352.00	311.5%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	9,393,809.00	9,393,809.00	0.00	9,443,538.00	49,729.00	0.5%
Unsecured Roll Taxes		8042	675,107.00	675,107.00	0.00	670,526.00	(4,581.00)	-0.7%
Prior Years' Taxes		8043	172,523.00	172,523.00	0.00	162,997.00	(9,526.00)	-5.5%
Supplemental Taxes		8044	112,030.00	112,030.00	0.00	229,713.00	117,683.00	105.0%
Education Revenue Augmentation Fund (ERAF)		8045	(128,951.00)	(128,951.00)	0.00	14,791.00	143,742.00	-111.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	530,382.00	530,382.00	0.00	618,968.00	88,586.00	16.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			38,530,786.00	38,530,786.00	7,584,342.44	39,868,213.00	1,337,427.00	3.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			38,530,786.00	38,530,786.00	7,584,342.44	39,868,213.00	1,337,427.00	3.5%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	1,869,524.00	1,869,524.00	6,323.38	1,884,369.00	14,845.00	0.8%
Special Education Discretionary Grants		8182	1,813,380.00	1,813,380.00	6,819.90	2,584,942.00	771,562.00	42.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	5,000.00	5,000.00	10,689.19	9,807.00	4,807.00	96.1%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	110,087.00	110,087.00	336,267.53	704,017.00	593,930.00	539.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	155,853.77	1,046,824.00	1,046,824.00	New
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	60,988.76	61,375.00	61,375.00	New
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	62,498.00	62,498.00	12,383.00	123,032.00	60,534.00	96.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	7,495,265.00	7,495,265.00	1,500,924.61	11,556,462.00	4,061,197.00	54.2%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	15,074,959.00	15,074,959.00	1,650,182.73	16,263,716.00	1,188,757.00	7.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>26,430,713.00</b>	<b>26,430,713.00</b>	<b>3,740,432.87</b>	<b>34,234,544.00</b>	<b>7,803,831.00</b>	<b>29.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	43,966,334.00	43,966,334.00	19,398,653.55	45,927,413.00	1,961,079.00	4.5%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	5,176,237.00	5,176,237.00	1,458,031.12	5,176,237.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	14,496.00	14,496.00	0.00	14,496.00	0.00	0.0%
Mandated Costs Reimbursements		8550	160,000.00	160,000.00	0.00	160,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	285,794.00	285,794.00	75,077.59	285,794.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	5,493,172.00	5,493,172.00	872,046.46	6,607,122.00	1,113,950.00	20.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	2,736,167.00	2,736,167.00	2,462,551.51	2,848,255.00	112,088.00	4.1%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	816,841.00	816,841.00	0.00	1,712,704.00	895,863.00	109.7%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	26,001,557.00	26,001,557.00	7,118,272.15	33,997,627.00	7,996,070.00	30.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>84,650,598.00</b>	<b>84,650,598.00</b>	<b>31,384,632.38</b>	<b>96,729,648.00</b>	<b>12,079,050.00</b>	<b>14.3%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	190,225.00	190,225.00	48,152.49	90,676.00	(99,549.00)	-52.3%
Leases and Rentals		8650	5,075.00	5,075.00	14,008.86	8,889.00	3,814.00	75.2%
Interest		8660	990,000.00	990,000.00	662,586.65	990,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,722,151.00	1,722,151.00	73,392.81	1,595,125.00	(127,026.00)	-7.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	25,252,363.00	25,252,363.00	4,040,347.06	28,778,703.00	3,526,340.00	14.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,785,314.00	10,785,314.00	4,183,821.24	11,997,398.00	1,212,084.00	11.2%
Tuition		8710	15,447,918.00	15,447,918.00	3,607,595.32	15,983,447.00	535,529.00	3.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Transfers Of Apportionments</b>								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			54,393,046.00	54,393,046.00	12,629,904.43	59,444,238.00	5,051,192.00	9.3%
<b>TOTAL, REVENUES</b>			204,005,143.00	204,005,143.00	55,339,312.12	230,276,643.00	26,271,500.00	12.9%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	23,532,019.00	23,532,019.00	6,646,699.69	25,469,878.00	(1,937,859.00)	-8.2%
Certificated Pupil Support Salaries		1200	5,212,391.00	5,212,391.00	1,499,299.09	5,101,939.00	110,452.00	2.1%
Certificated Supervisors' and Administrators' Salaries		1300	12,415,821.00	12,415,821.00	4,428,535.80	14,364,452.00	(1,948,631.00)	-15.7%
Other Certificated Salaries		1900	1,437,925.00	1,437,925.00	332,950.02	1,268,605.00	169,320.00	11.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			42,598,156.00	42,598,156.00	12,907,484.60	46,204,874.00	(3,606,718.00)	-8.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	12,975,954.00	12,975,954.00	3,070,809.42	12,406,185.00	569,769.00	4.4%
Classified Support Salaries		2200	16,270,007.00	16,270,007.00	4,545,380.20	16,639,924.00	(369,917.00)	-2.3%
Classified Supervisors' and Administrators' Salaries		2300	12,007,414.00	12,007,414.00	3,804,563.39	12,007,593.00	(179.00)	0.0%
Clerical, Technical and Office Salaries		2400	11,685,514.00	11,685,514.00	3,939,667.67	12,748,081.00	(1,062,567.00)	-9.1%
Other Classified Salaries		2900	437,841.00	437,841.00	267,796.16	1,178,758.00	(740,917.00)	-169.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			53,376,730.00	53,376,730.00	15,628,216.84	54,980,541.00	(1,603,811.00)	-3.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	11,629,979.00	11,629,979.00	2,279,692.99	12,276,853.00	(646,874.00)	-5.6%
PERS		3201-3202	16,609,293.00	16,609,293.00	4,420,328.29	16,748,563.00	(139,270.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	1,483,196.00	1,483,196.00	426,692.30	1,531,582.00	(48,386.00)	-3.3%
Health and Welfare Benefits		3401-3402	21,771,853.00	21,771,853.00	6,470,246.82	21,988,412.00	(216,559.00)	-1.0%
Unemployment Insurance		3501-3502	187,913.00	187,913.00	13,861.37	75,235.00	112,678.00	60.0%
Workers' Compensation		3601-3602	2,538,698.00	2,538,698.00	642,855.39	2,262,964.00	275,734.00	10.9%
OPEB, Allocated		3701-3702	739,786.00	739,786.00	231,744.44	777,950.00	(38,164.00)	-5.2%
OPEB, Active Employees		3751-3752	3,238,085.00	3,238,085.00	1,031,793.34	3,299,454.00	(61,369.00)	-1.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			58,198,803.00	58,198,803.00	15,517,214.94	58,961,013.00	(762,210.00)	-1.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	119,569.00	119,569.00	0.00	72,450.00	47,119.00	39.4%
Books and Other Reference Materials		4200	264,506.00	264,506.00	23,010.55	308,144.00	(43,638.00)	-16.5%
Materials and Supplies		4300	3,074,938.00	3,074,938.00	585,586.20	3,632,188.00	(557,250.00)	-18.1%
Noncapitalized Equipment		4400	549,939.00	549,939.00	325,887.05	860,259.00	(310,320.00)	-56.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,008,952.00	4,008,952.00	934,483.80	4,873,041.00	(864,089.00)	-21.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	19,088,644.00	19,088,644.00	1,620,226.08	21,382,387.00	(2,293,743.00)	-12.0%
Travel and Conferences		5200	1,802,586.00	1,802,586.00	325,396.19	2,082,184.00	(279,598.00)	-15.5%
Dues and Memberships		5300	145,823.00	145,823.00	111,409.28	163,040.00	(17,217.00)	-11.8%
Insurance		5400-5450	432,000.00	432,000.00	364,923.53	432,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	987,644.00	987,644.00	424,198.59	1,249,664.00	(262,020.00)	-26.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,469,249.00	1,469,249.00	601,847.20	2,022,405.00	(553,156.00)	-37.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(117,611.00)	(117,611.00)	(54,642.30)	(245,815.00)	128,204.00	-109.0%
Professional/Consulting Services and Operating Expenditures		5800	21,043,623.00	21,043,623.00	3,981,218.74	31,232,824.00	(10,189,201.00)	-48.4%
Communications		5900	850,036.00	850,036.00	215,137.06	959,042.00	(109,006.00)	-12.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,701,994.00	45,701,994.00	7,589,714.37	59,277,731.00	(13,575,737.00)	-29.7%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	50,000.00	4,117,405.00	(4,117,405.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	253,700.00	253,700.00	1,774,748.04	3,290,949.50	(3,037,249.50)	-1,197.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	200,200.00	200,200.00	169,083.40	549,266.00	(349,066.00)	-174.4%
Equipment Replacement		6500	20,000.00	20,000.00	5,126.63	25,128.00	(5,128.00)	-25.6%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			473,900.00	473,900.00	1,998,958.07	7,982,748.50	(7,508,848.50)	-1,584.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,977,922.00	1,977,922.00	561,611.26	1,123,223.00	854,699.00	43.2%
Other Debt Service - Principal		7439	424,000.00	424,000.00	0.00	1,285,000.00	(861,000.00)	-203.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,401,922.00	2,401,922.00	561,611.26	2,408,223.00	(6,301.00)	-0.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(5,230,230.00)	(5,230,230.00)	(1,212,270.66)	(5,194,411.00)	(35,819.00)	0.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,230,230.00)	(5,230,230.00)	(1,212,270.66)	(5,194,411.00)	(35,819.00)	0.7%
TOTAL, EXPENDITURES			201,530,227.00	201,530,227.00	53,925,413.22	229,493,760.50	(27,963,533.50)	-13.9%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	29,603.00	29,603.00	32,608.63	32,609.00	3,006.00	10.2%
(a) TOTAL, INTERFUND TRANSFERS IN			29,603.00	29,603.00	32,608.63	32,609.00	3,006.00	10.2%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	940,405.00	940,405.00	0.00	771,782.00	168,623.00	17.9%
Other Authorized Interfund Transfers Out		7619	29,603.00	29,603.00	0.00	0.00	29,603.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			970,008.00	970,008.00	0.00	771,782.00	198,226.00	20.4%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First Interim  
County School Service Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(940,405.00)	(940,405.00)	32,608.63	(739,173.00)	(201,232.00)	21.4%

Resource	Description	2023-24 Projected Totals
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	52,953.00
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	91,281.00
5810	Other Restricted Federal	230,704.38
6230	California Clean Energy Jobs Act	511.12
6266	Educator Effectiveness, FY 2021-22	1,995,295.24
6300	Lottery: Instructional Materials	385,152.99
6500	Special Education	1,404,851.45
6512	Special Ed: Mental Health Services	1,098,156.67
6546	Mental Health-Related Services	1,096,177.66
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	136,622.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	14,435.13
7029	Child Nutrition: Food Service Staff Training Funds	3,832.00
7311	Classified School Employee Professional Development Block Grant	29,916.17
7388	SB 117 COVID-19 LEA Response Funds	38.29
7412	A-G Access/Success Grant	131,057.00
7413	A-G Learning Loss Mitigation Grant	75,000.00
7420	State Learning Loss Mitigation Funds	229,286.24
7428	County Safe Schools for All	.02
7435	Learning Recovery Emergency Block Grant	1,490,451.00
7510	Low-Performing Students Block Grant	1,998.00
7810	Other Restricted State	265,544.01
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	728,060.82
9010	Other Restricted Local	34,083,356.44
Total, Restricted Balance		43,544,680.63

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,206,107.00	6,206,107.00	1,682,658.28	5,942,722.00	(263,385.00)	-4.2%
2) Federal Revenue		8100-8299	13,000.00	13,000.00	2,865.02	13,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	582,046.00	582,046.00	171,032.18	961,382.00	379,336.00	65.2%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	34,346.27	34,346.00	24,346.00	243.5%
5) TOTAL, REVENUES			6,811,153.00	6,811,153.00	1,890,901.75	6,951,450.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,415,325.06	3,415,325.06	984,918.65	3,430,141.00	(14,815.94)	-0.4%
2) Classified Salaries		2000-2999	517,640.00	517,640.00	152,667.14	566,689.00	(49,049.00)	-9.5%
3) Employee Benefits		3000-3999	2,371,663.00	2,371,663.00	561,017.94	2,324,898.00	46,765.00	2.0%
4) Books and Supplies		4000-4999	291,859.00	291,859.00	29,776.02	242,060.00	49,799.00	17.1%
5) Services and Other Operating Expenditures		5000-5999	1,041,862.00	1,041,862.00	379,130.09	1,229,064.00	(187,202.00)	-18.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	5,000.00	(5,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,638,349.06	7,638,349.06	2,107,509.84	7,797,852.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(827,196.06)	(827,196.06)	(216,608.09)	(846,402.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	313,936.00	313,936.00	0.00	278,217.00	35,719.00	11.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(313,936.00)	(313,936.00)	0.00	(278,217.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,141,132.06)	(1,141,132.06)	(216,608.09)	(1,124,619.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,399,419.81	2,399,419.81		2,399,419.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,399,419.81	2,399,419.81		2,399,419.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,399,419.81	2,399,419.81		2,399,419.81		
2) Ending Balance, June 30 (E + F1e)			1,258,287.75	1,258,287.75		1,274,800.81		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	316,602.07	316,602.07		325,723.05		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	992,598.70	992,598.70		949,077.76		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(50,913.02)	(50,913.02)		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	4,766,706.00	4,766,706.00	1,276,464.28	4,381,023.00	(385,683.00)	-8.1%
Education Protection Account State Aid - Current Year		8012	1,439,401.00	1,439,401.00	406,273.00	1,561,699.00	122,298.00	8.5%
State Aid - Prior Years		8019	0.00	0.00	(79.00)	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,206,107.00	6,206,107.00	1,682,658.28	5,942,722.00	(263,385.00)	-4.2%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3060, 3061, 3150, 3155, 3180, 3182,	8290					0.00	
Other NCLB / Every Student Succeeds Act	4037, 4124, 4126, 4127, 4128, 5630		0.00	0.00	0.00	0.00		0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,000.00	13,000.00	2,865.02	13,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,000.00	13,000.00	2,865.02	13,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	48,693.00	48,693.00	0.00	48,693.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	95,244.00	95,244.00	8,603.79	111,801.00	16,557.00	17.4%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	126,058.00	126,058.00	0.00	126,058.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	312,051.00	312,051.00	162,428.39	674,830.00	362,779.00	116.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>582,046.00</b>	<b>582,046.00</b>	<b>171,032.18</b>	<b>961,382.00</b>	<b>379,336.00</b>	<b>65.2%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	10,000.00	10,000.00	34,346.27	34,346.00	24,346.00	243.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			10,000.00	10,000.00	34,346.27	34,346.00	24,346.00	243.5%
<b>TOTAL, REVENUES</b>			6,811,153.00	6,811,153.00	1,890,901.75	6,951,450.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,522,533.06	2,522,533.06	768,929.14	2,713,746.00	(191,212.94)	-7.6%
Certificated Pupil Support Salaries		1200	215,375.00	215,375.00	56,719.11	210,556.00	4,819.00	2.2%
Certificated Supervisors' and Administrators' Salaries		1300	677,417.00	677,417.00	159,270.40	505,839.00	171,578.00	25.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			3,415,325.06	3,415,325.06	984,918.65	3,430,141.00	(14,815.94)	-0.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	120,768.00	120,768.00	46,585.29	156,407.00	(35,639.00)	-29.5%
Classified Support Salaries		2200	134,961.00	134,961.00	39,926.57	148,798.00	(13,837.00)	-10.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	261,911.00	261,911.00	66,155.28	261,484.00	427.00	0.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			517,640.00	517,640.00	152,667.14	566,689.00	(49,049.00)	-9.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	930,116.00	930,116.00	177,299.73	908,116.00	22,000.00	2.4%
PERS		3201-3202	201,101.00	201,101.00	58,948.29	212,728.00	(11,627.00)	-5.8%
OASDI/Medicare/Alternative		3301-3302	58,196.00	58,196.00	16,237.05	57,745.00	451.00	0.8%
Health and Welfare Benefits		3401-3402	888,075.00	888,075.00	234,345.65	874,483.00	13,592.00	1.5%
Unemployment Insurance		3501-3502	8,420.00	8,420.00	555.48	6,994.00	1,426.00	16.9%
Workers' Compensation		3601-3602	105,713.00	105,713.00	25,564.94	102,204.00	3,509.00	3.3%
OPEB, Allocated		3701-3702	31,199.00	31,199.00	9,215.51	31,036.00	163.00	0.5%
OPEB, Active Employees		3751-3752	148,843.00	148,843.00	38,851.29	131,592.00	17,251.00	11.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			2,371,663.00	2,371,663.00	561,017.94	2,324,898.00	46,765.00	2.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	106,449.00	106,449.00	5,333.10	67,449.00	39,000.00	36.6%
Books and Other Reference Materials		4200	27,428.00	27,428.00	406.50	25,428.00	2,000.00	7.3%
Materials and Supplies		4300	106,170.00	106,170.00	20,653.39	120,480.00	(14,310.00)	-13.5%
Noncapitalized Equipment		4400	51,812.00	51,812.00	3,383.03	28,703.00	23,109.00	44.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			291,859.00	291,859.00	29,776.02	242,060.00	49,799.00	17.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	61,433.00	61,433.00	6,106.41	77,608.00	(16,175.00)	-26.3%
Dues and Memberships		5300	6,000.00	6,000.00	1,190.00	6,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	144,562.00	144,562.00	48,346.89	147,562.00	(3,000.00)	-2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	450,763.00	450,763.00	208,475.16	447,836.00	2,927.00	0.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs - Interfund		5750	(38,653.00)	(38,653.00)	(10,464.55)	26,281.00	(64,934.00)	168.0%
Professional/Consulting Services and Operating Expenditures		5800	402,917.00	402,917.00	118,221.48	493,237.00	(90,320.00)	-22.4%
Communications		5900	14,840.00	14,840.00	7,254.70	30,540.00	(15,700.00)	-105.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,041,862.00</b>	<b>1,041,862.00</b>	<b>379,130.09</b>	<b>1,229,064.00</b>	<b>(187,202.00)</b>	<b>-18.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	5,000.00	(5,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>(5,000.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,638,349.06</b>	<b>7,638,349.06</b>	<b>2,107,509.84</b>	<b>7,797,852.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	313,936.00	313,936.00	0.00	278,217.00	35,719.00	11.4%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>313,936.00</b>	<b>313,936.00</b>	<b>0.00</b>	<b>278,217.00</b>	<b>35,719.00</b>	<b>11.4%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(313,936.00)	(313,936.00)	0.00	(278,217.00)		

Resource	Description	2023-24 Projected Totals
6266	Educator Effectiveness, FY 2021-22	9,843.08
6300	Lottery: Instructional Materials	73,428.52
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	137,412.00
7311	Classified School Employee Professional Development Block Grant	1,343.00
7338	College Readiness Block Grant	.01
7388	SB 117 COVID-19 LEA Response Funds	.87
7412	A-G Access/Success Grant	13,712.33
7413	A-G Learning Loss Mitigation Grant	2,034.02
7420	State Learning Loss Mitigation Funds	33,139.02
7435	Learning Recovery Emergency Block Grant	6,330.98
7510	Low-Performing Students Block Grant	13,394.13
7810	Other Restricted State	10,789.00
9010	Other Restricted Local	24,296.09
Total, Restricted Balance		325,723.05

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,518,813.00	18,518,813.00	(3,777,835.57)	19,190,966.00	672,153.00	3.6%
3) Other State Revenue		8300-8599	36,113,828.00	36,113,828.00	3,538,919.29	36,714,357.00	600,529.00	1.7%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			54,632,641.00	54,632,641.00	(238,916.28)	55,905,323.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	54,632,641.00	54,632,641.00	3,007,267.56	55,905,323.00	(1,272,682.00)	-2.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			54,632,641.00	54,632,641.00	3,007,267.56	55,905,323.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	(3,246,183.84)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			0.00	0.00	(3,246,183.84)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,097.49	10,097.49		10,097.49	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,097.49	10,097.49		10,097.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,097.49	10,097.49		10,097.49		
2) Ending Balance, June 30 (E + F1e)			10,097.49	10,097.49		10,097.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	10,098.83	10,098.83		10,098.83		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1.34)	(1.34)		(1.34)		
<b>LCFF SOURCES</b>								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	18,518,813.00	18,518,813.00	(3,777,835.57)	19,190,966.00	672,153.00	3.6%
TOTAL, FEDERAL REVENUE			18,518,813.00	18,518,813.00	(3,777,835.57)	19,190,966.00	672,153.00	3.6%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	36,113,828.00	36,113,828.00	3,538,919.29	36,714,357.00	600,529.00	1.7%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			36,113,828.00	36,113,828.00	3,538,919.29	36,714,357.00	600,529.00	1.7%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			54,632,641.00	54,632,641.00	(238,916.28)	55,905,323.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	18,518,813.00	18,518,813.00	(3,716,678.89)	19,190,966.00	(672,153.00)	-3.6%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6500	7221	36,113,828.00	36,113,828.00	6,723,946.45	36,714,357.00	(600,529.00)	-1.7%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			54,632,641.00	54,632,641.00	3,007,267.56	55,905,323.00	(1,272,682.00)	-2.3%
TOTAL, EXPENDITURES			54,632,641.00	54,632,641.00	3,007,267.56	55,905,323.00		

Resource	Description	2023-24 Projected Totals
6536	Special Ed: Dispute Prevention and Dispute Resolution	7,423.22
6537	Special Ed: Learning Recovery Support	2,675.61
Total, Restricted Balance		10,098.83

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	42,954,040.00	42,954,040.00	17,307,017.36	51,340,706.00	8,386,666.00	19.5%
3) Other State Revenue		8300-8599	35,488,387.00	35,488,387.00	13,319,390.79	27,191,971.00	(8,296,416.00)	-23.4%
4) Other Local Revenue		8600-8799	241,913.00	241,913.00	127,834.22	245,519.00	3,606.00	1.5%
5) TOTAL, REVENUES			78,684,340.00	78,684,340.00	30,754,242.37	78,778,196.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,347,176.00	3,347,176.00	1,176,277.95	3,500,627.00	(153,451.00)	-4.6%
2) Classified Salaries		2000-2999	15,903,671.00	15,903,671.00	5,014,969.87	16,513,666.00	(609,995.00)	-3.8%
3) Employee Benefits		3000-3999	13,907,556.00	13,907,556.00	4,004,048.49	14,064,430.00	(156,874.00)	-1.1%
4) Books and Supplies		4000-4999	3,156,416.00	3,156,416.00	500,899.48	3,283,544.00	(127,128.00)	-4.0%
5) Services and Other Operating Expenditures		5000-5999	36,991,476.00	36,991,476.00	10,282,686.19	36,925,077.00	66,399.00	0.2%
6) Capital Outlay		6000-6999	674,698.00	674,698.00	3,450.00	730,175.00	(55,477.00)	-8.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,183,540.00	5,183,540.00	1,212,270.66	5,124,055.00	59,485.00	1.1%
9) TOTAL, EXPENDITURES			79,164,533.00	79,164,533.00	22,194,602.64	80,141,574.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(480,193.00)	(480,193.00)	8,559,639.73	(1,363,378.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(480,193.00)	(480,193.00)	8,559,639.73	(1,363,378.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,372,522.29	4,372,522.29		4,372,522.29	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,372,522.29	4,372,522.29		4,372,522.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,372,522.29	4,372,522.29		4,372,522.29		
2) Ending Balance, June 30 (E + F1e)			3,892,329.29	3,892,329.29		3,009,144.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	3,564,524.44	3,564,524.44		2,708,687.44		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	327,804.85	327,804.85		300,456.85		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	900,000.00	900,000.00	104,984.11	900,000.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	42,054,040.00	42,054,040.00	17,202,033.25	50,440,706.00	8,386,666.00	19.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>42,954,040.00</b>	<b>42,954,040.00</b>	<b>17,307,017.36</b>	<b>51,340,706.00</b>	<b>8,386,666.00</b>	<b>19.5%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	50,000.00	50,000.00	5,635.50	50,000.00	0.00	0.0%
Child Development Apportionments		8530	3,205,660.00	3,205,660.00	1,285,897.00	2,964,599.00	(241,061.00)	-7.5%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	9,048,121.00	9,048,121.00	4,067,304.00	8,242,414.00	(805,707.00)	-8.9%
All Other State Revenue	All Other	8590	23,184,606.00	23,184,606.00	7,960,554.29	15,934,958.00	(7,249,648.00)	-31.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>35,488,387.00</b>	<b>35,488,387.00</b>	<b>13,319,390.79</b>	<b>27,191,971.00</b>	<b>(8,296,416.00)</b>	<b>-23.4%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	350.00	350.00	88.50	350.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	423.15	556.00	556.00	New
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	200.00	200.00	7,322.27	7,322.00	7,122.00	3,561.0%
Other Local Revenue								
All Other Local Revenue		8699	241,363.00	241,363.00	120,000.30	237,291.00	(4,072.00)	-1.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>241,913.00</b>	<b>241,913.00</b>	<b>127,834.22</b>	<b>245,519.00</b>	<b>3,606.00</b>	<b>1.5%</b>
<b>TOTAL, REVENUES</b>			<b>78,684,340.00</b>	<b>78,684,340.00</b>	<b>30,754,242.37</b>	<b>78,778,196.00</b>		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,807,265.00	1,807,265.00	677,532.70	1,883,346.00	(76,081.00)	-4.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	78,946.00	(78,946.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	1,539,911.00	1,539,911.00	498,745.25	1,538,335.00	1,576.00	0.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,347,176.00</b>	<b>3,347,176.00</b>	<b>1,176,277.95</b>	<b>3,500,627.00</b>	<b>(153,451.00)</b>	<b>-4.6%</b>
<b>CLASSIFIED SALARIES</b>								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Instructional Salaries		2100	3,843,352.00	3,843,352.00	1,173,667.38	4,145,392.00	(302,040.00)	-7.9%
Classified Support Salaries		2200	6,568,395.00	6,568,395.00	2,117,930.85	6,773,598.00	(205,203.00)	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	3,507,527.00	3,507,527.00	1,190,513.16	3,530,770.00	(23,243.00)	-0.7%
Clerical, Technical and Office Salaries		2400	1,788,261.00	1,788,261.00	471,128.27	1,867,234.00	(78,973.00)	-4.4%
Other Classified Salaries		2900	196,136.00	196,136.00	61,730.21	196,672.00	(536.00)	-0.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>15,903,671.00</b>	<b>15,903,671.00</b>	<b>5,014,969.87</b>	<b>16,513,666.00</b>	<b>(609,995.00)</b>	<b>-3.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,255,392.00	1,255,392.00	269,981.11	1,288,477.00	(33,085.00)	-2.6%
PERS		3201-3202	3,922,982.00	3,922,982.00	1,271,775.81	3,913,198.00	9,784.00	0.2%
OASDI/Medicare/Alternative		3301-3302	307,637.00	307,637.00	87,044.32	312,187.00	(4,550.00)	-1.5%
Health and Welfare Benefits		3401-3402	6,572,957.00	6,572,957.00	1,842,435.00	6,735,930.00	(162,973.00)	-2.5%
Unemployment Insurance		3501-3502	38,655.00	38,655.00	2,926.74	23,279.00	15,376.00	39.8%
Workers' Compensation		3601-3602	1,298,395.00	1,298,395.00	370,353.94	1,273,159.00	25,236.00	1.9%
OPEB, Allocated		3701-3702	154,269.00	154,269.00	50,584.88	156,693.00	(2,424.00)	-1.6%
OPEB, Active Employees		3751-3752	357,269.00	357,269.00	108,946.69	361,507.00	(4,238.00)	-1.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>13,907,556.00</b>	<b>13,907,556.00</b>	<b>4,004,048.49</b>	<b>14,064,430.00</b>	<b>(156,874.00)</b>	<b>-1.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,286,102.00	2,286,102.00	301,140.91	2,233,498.00	52,604.00	2.3%
Noncapitalized Equipment		4400	265,314.00	265,314.00	70,628.51	520,659.00	(255,345.00)	-96.2%
Food		4700	605,000.00	605,000.00	129,130.06	529,387.00	75,613.00	12.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,156,416.00</b>	<b>3,156,416.00</b>	<b>500,899.48</b>	<b>3,283,544.00</b>	<b>(127,128.00)</b>	<b>-4.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	75,000.00	75,000.00	0.00	1,026,490.00	(951,490.00)	-1,268.7%
Travel and Conferences		5200	438,061.00	438,061.00	86,480.58	473,012.00	(34,951.00)	-8.0%
Dues and Memberships		5300	26,866.00	26,866.00	28,537.94	29,127.00	(2,261.00)	-8.4%
Insurance		5400-5450	31,970.00	31,970.00	3,150.00	31,970.00	0.00	0.0%
Operations and Housekeeping Services		5500	699,661.00	699,661.00	170,475.47	699,014.00	647.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	905,896.00	905,896.00	170,552.55	956,487.00	(50,591.00)	-5.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	156,264.00	156,264.00	65,106.85	219,534.00	(63,270.00)	-40.5%
Professional/Consulting Services and Operating Expenditures		5800	34,260,560.00	34,260,560.00	9,643,378.02	33,000,107.00	1,260,453.00	3.7%
Communications		5900	397,198.00	397,198.00	115,004.78	489,336.00	(92,138.00)	-23.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>36,991,476.00</b>	<b>36,991,476.00</b>	<b>10,282,686.19</b>	<b>36,925,077.00</b>	<b>66,399.00</b>	<b>0.2%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	624,698.00	624,698.00	3,450.00	650,148.00	(25,450.00)	-4.1%
Equipment		6400	50,000.00	50,000.00	0.00	80,027.00	(30,027.00)	-60.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			674,698.00	674,698.00	3,450.00	730,175.00	(55,477.00)	-8.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	5,183,540.00	5,183,540.00	1,212,270.66	5,124,055.00	59,485.00	1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,183,540.00	5,183,540.00	1,212,270.66	5,124,055.00	59,485.00	1.1%
TOTAL, EXPENDITURES			79,164,533.00	79,164,533.00	22,194,602.64	80,141,574.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5059	Child Development: ARP California State Preschool Program One-time Stipend	.20
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	.85
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	589,051.00
6130	Child Development: Center-Based Reserve Account	833,968.00
6131	Child Development: Resource & Referral Reserve Account for Department of Social Services Programs	16,930.00
6132	Child Development: Alternative Payment Reserve Account for Department of Social Services Programs	125,719.00
7810	Other Restricted State	20,191.72
9010	Other Restricted Local	1,122,826.67
Total, Restricted Balance		2,708,687.44

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	433,200.00	433,200.00	58,732.17	459,196.00	25,996.00	6.0%
3) Other State Revenue		8300-8599	115,200.00	115,200.00	9,528.10	130,200.00	15,000.00	13.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	32,342.60	32,367.00	12,367.00	61.8%
5) TOTAL, REVENUES			568,400.00	568,400.00	100,602.87	621,763.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	404,526.00	404,526.00	102,585.60	377,131.00	27,395.00	6.8%
3) Employee Benefits		3000-3999	351,761.00	351,761.00	94,174.13	327,914.00	23,847.00	6.8%
4) Books and Supplies		4000-4999	603,551.00	603,551.00	113,223.61	544,014.00	59,537.00	9.9%
5) Services and Other Operating Expenditures		5000-5999	406,212.00	406,212.00	57,038.53	342,347.00	63,865.00	15.7%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	46,690.00	46,690.00	0.00	70,356.00	(23,666.00)	-50.7%
9) TOTAL, EXPENDITURES			1,822,740.00	1,822,740.00	367,021.87	1,671,762.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,254,340.00)	(1,254,340.00)	(266,419.00)	(1,049,999.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,254,341.00	1,254,341.00	0.00	1,049,999.00	(204,342.00)	-16.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,254,341.00	1,254,341.00	0.00	1,049,999.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1.00	1.00	(266,419.00)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,173.79	13,173.79		13,173.79	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,173.79	13,173.79		13,173.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,173.79	13,173.79		13,173.79		
2) Ending Balance, June 30 (E + F1e)			13,174.79	13,174.79		13,173.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	13,174.79	13,174.79		13,174.65		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(.86)		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	433,200.00	433,200.00	58,732.17	459,196.00	25,996.00	6.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			433,200.00	433,200.00	58,732.17	459,196.00	25,996.00	6.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	115,200.00	115,200.00	9,528.10	130,200.00	15,000.00	13.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			115,200.00	115,200.00	9,528.10	130,200.00	15,000.00	13.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	20,000.00	20,000.00	32,342.60	32,343.00	12,343.00	61.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	24.00	24.00	New
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	32,342.60	32,367.00	12,367.00	61.8%
TOTAL, REVENUES			568,400.00	568,400.00	100,602.87	621,763.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	294,994.00	294,994.00	69,929.97	267,935.00	27,059.00	9.2%
Classified Supervisors' and Administrators' Salaries		2300	60,823.00	60,823.00	19,996.03	59,987.00	836.00	1.4%
Clerical, Technical and Office Salaries		2400	48,709.00	48,709.00	12,659.60	49,209.00	(500.00)	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			404,526.00	404,526.00	102,585.60	377,131.00	27,395.00	6.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	87,884.00	87,884.00	26,579.85	92,981.00	(5,097.00)	-5.8%
OASDI/Medicare/Alternative		3301-3302	7,265.00	7,265.00	1,564.49	6,585.00	680.00	9.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	205,010.00	205,010.00	54,813.59	190,126.00	14,884.00	7.3%
Unemployment Insurance		3501-3502	1,722.00	1,722.00	51.31	338.00	1,384.00	80.4%
Workers' Compensation		3601-3602	12,393.00	12,393.00	2,360.92	8,878.00	3,515.00	28.4%
OPEB, Allocated		3701-3702	3,317.00	3,317.00	830.97	3,094.00	223.00	6.7%
OPEB, Active Employees		3751-3752	34,170.00	34,170.00	7,973.00	25,912.00	8,258.00	24.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>351,761.00</b>	<b>351,761.00</b>	<b>94,174.13</b>	<b>327,914.00</b>	<b>23,847.00</b>	<b>6.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	247,551.00	247,551.00	61,960.38	245,576.00	1,975.00	0.8%
Noncapitalized Equipment		4400	0.00	0.00	1,419.79	1,442.00	(1,442.00)	New
Food		4700	356,000.00	356,000.00	49,843.44	296,996.00	59,004.00	16.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>603,551.00</b>	<b>603,551.00</b>	<b>113,223.61</b>	<b>544,014.00</b>	<b>59,537.00</b>	<b>9.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	160.00	500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	45,000.00	45,000.00	11,514.39	45,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	350,712.00	350,712.00	45,364.14	286,847.00	63,865.00	18.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>406,212.00</b>	<b>406,212.00</b>	<b>57,038.53</b>	<b>342,347.00</b>	<b>63,865.00</b>	<b>15.7%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>10,000.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>10,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	46,690.00	46,690.00	0.00	70,356.00	(23,666.00)	-50.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>46,690.00</b>	<b>46,690.00</b>	<b>0.00</b>	<b>70,356.00</b>	<b>(23,666.00)</b>	<b>-50.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,822,740.00</b>	<b>1,822,740.00</b>	<b>367,021.87</b>	<b>1,671,762.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	940,405.00	940,405.00	0.00	771,782.00	(168,623.00)	-17.9%
Other Authorized Interfund Transfers In		8919	313,936.00	313,936.00	0.00	278,217.00	(35,719.00)	-11.4%
(a) TOTAL, INTERFUND TRANSFERS IN			1,254,341.00	1,254,341.00	0.00	1,049,999.00	(204,342.00)	-16.3%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			1,254,341.00	1,254,341.00	0.00	1,049,999.00		

Resource	Description	2023-24 Projected Totals
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	13,174.65
Total, Restricted Balance		13,174.65



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,673.99	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,673.99	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	184,782.26	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	184,782.26	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(183,108.27)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	32,608.63	32,609.00	(32,609.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(32,608.63)	(32,609.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(215,716.90)	(32,609.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	217,390.89	217,390.89		217,390.89	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			217,390.89	217,390.89		217,390.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			217,390.89	217,390.89		217,390.89		
2) Ending Balance, June 30 (E + F1e)			217,390.89	217,390.89		184,781.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	217,390.89	217,390.89		184,781.89		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Forest Reserve Funds		8260	0.00	0.00	(182,098.75)	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	182,098.75	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	1,673.99	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,673.99	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	1,673.99	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	184,782.26	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	184,782.26	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	184,782.26	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	32,608.63	32,609.00	(32,609.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	32,608.63	32,609.00	(32,609.00)	New

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	11,551.71	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	11,551.71	0.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			0.00	0.00	11,551.71	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	11,551.71	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,523,392.40	1,523,392.40		1,523,392.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			1,523,392.40	1,523,392.40		1,523,392.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,523,392.40	1,523,392.40		1,523,392.40		
2) Ending Net Position, June 30 (E + F1e)			1,523,392.40	1,523,392.40		1,523,392.40		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	1,380,076.76	1,380,076.76		1,380,076.76		
c) Unrestricted Net Position		9790	143,315.64	143,315.64		143,315.64		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	11,551.71	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	11,551.71	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	11,551.71	0.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	1,380,076.76
Total, Restricted Net Position		1,380,076.76



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		96,421.00	.50%	96,903.00	.75%	97,630.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	39,868,213.00	2.12%	40,712,996.00	1.50%	41,323,977.00
2. Federal Revenues	8100-8299	34,234,544.00	(8.65%)	31,271,660.00	.49%	31,425,428.00
3. Other State Revenues	8300-8599	96,729,648.00	(9.19%)	87,843,663.00	.52%	88,299,847.00
4. Other Local Revenues	8600-8799	59,444,238.00	7.62%	63,973,401.00	.50%	64,293,268.00
5. Other Financing Sources						
a. Transfers In	8900-8929	32,609.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		230,309,252.00	(2.83%)	223,801,720.00	.69%	225,342,520.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				46,204,874.00		46,897,946.97
b. Step & Column Adjustment				693,072.97		703,469.21
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,204,874.00	1.50%	46,897,946.97	1.50%	47,601,416.18
2. Classified Salaries						
a. Base Salaries				54,980,541.00		55,805,249.12
b. Step & Column Adjustment				824,708.12		837,078.74
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	54,980,541.00	1.50%	55,805,249.12	1.50%	56,642,327.86
3. Employee Benefits	3000-3999	58,961,013.00	1.69%	59,955,963.54	1.71%	60,982,768.00
4. Books and Supplies	4000-4999	4,873,041.00	(3.36%)	4,709,503.00	(4.63%)	4,491,360.00
5. Services and Other Operating Expenditures	5000-5999	59,277,731.00	(2.83%)	57,597,405.00	(1.94%)	56,477,636.00
6. Capital Outlay	6000-6999	7,982,748.50	(91.23%)	700,000.00	42.86%	1,000,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,408,223.00	(.20%)	2,403,513.00	(.12%)	2,400,593.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,194,411.00)	(1.26%)	(5,128,838.00)	1.03%	(5,181,552.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	771,782.00	1.50%	783,359.00	1.50%	795,109.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		230,265,542.50	(2.84%)	223,724,101.63	.66%	225,209,658.04
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		43,709.50		77,618.37		132,861.96
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		84,022,621.01		84,066,330.51		84,143,948.88
2. Ending Fund Balance (Sum lines C and D1)		84,066,330.51		84,143,948.88		84,276,810.84
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	43,544,680.63		43,035,165.55		42,586,640.68
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,000,000.00		3,000,000.00		3,000,000.00
2. Unassigned/Unappropriated	9790	37,521,649.88		38,108,783.33		38,690,170.16
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		84,066,330.51		84,143,948.88		84,276,810.84
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,000,000.00		3,000,000.00		3,000,000.00
c. Unassigned/Unappropriated	9790	37,521,650.56		38,108,783.33		38,690,170.16
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.68)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		40,521,649.88		41,108,783.33		41,690,170.16
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.60%		18.37%		18.51%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	Tulare County SELPA					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		55,905,323.00		55,905,323.00		55,905,323.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		230,265,542.50		223,724,101.63		225,209,658.04
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		230,265,542.50		223,724,101.63		225,209,658.04
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		230,265,542.50		223,724,101.63		225,209,658.04
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,605,310.85		4,474,482.03		4,504,193.16
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,387,000.00		2,387,000.00		2,387,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		4,605,310.85		4,474,482.03		4,504,193.16
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

County Office ADA Standard Percentage Range:

**1A. Calculating the County Office's ADA Variances**

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data, First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 1B-2)	Projected Year Totals (Form AI) (Form MYPI)		
<b>County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)</b>				
Current Year (2023-24)	91.25	92.25	1.1%	Met
1st Subsequent Year (2024-25)	92.00	92.25	.3%	Met
2nd Subsequent Year (2025-26)	93.00	92.25	-.8%	Met
<b>District Funded County Program ADA (Form A/AI, Line B2g)</b>				
Current Year (2023-24)	863.00	879.00	1.9%	Met
1st Subsequent Year (2024-25)	875.00	879.00	.5%	Met
2nd Subsequent Year (2025-26)	886.00	879.00	-.8%	Met
<b>County Operations Grant ADA (Form A/AI, Line B5)</b>				
Current Year (2023-24)	96,637.00	96,421.00	-.2%	Met
1st Subsequent Year (2024-25)	96,879.00	96,903.00	0.0%	Met
2nd Subsequent Year (2025-26)	97,121.20	97,630.00	.5%	Met
<b>Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)</b>				
Current Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

**1B. Comparison of County Office ADA to the Standard**

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

1a. STANDARD MET - Projected ADA for County Operations Grant and county operated programs has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

**2A. Calculating the County Office's Projected Change in LCFF Revenue**

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
	Current Year (2023-24)	38,530,786.00		
1st Subsequent Year (2024-25)	46,320,579.00	40,712,996.00	-12.1%	Not Met
2nd Subsequent Year (2025-26)	47,853,790.00	41,323,977.00	-13.6%	Not Met

**2B. Comparison of County Office LCFF Revenue to the Standard**

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

1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**  
(required if NOT met)

LCFF Revenue not met as a higher statutory COLA was used at budget development. At 1st Interim used a much lower statutory COLA as guided by SSC.

3. **CRITERION: Salaries and Benefits**

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since budget adoption.

County Office Salaries and Benefits Standard Percentage Range:

**3A. Calculating the County Office's Projected Change in Salaries and Benefits**

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

**Salaries and Benefits**

Fiscal Year	First Interim		Percent Change	Status
	Budget Adoption	Projected Year Totals		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2023-24)	154,173,689.00	160,146,428.00	3.9%	Met
1st Subsequent Year (2024-25)	157,012,186.00	162,659,159.63	3.6%	Met
2nd Subsequent Year (2025-26)	160,181,907.00	165,226,512.04	3.1%	Met

**3B. Comparison of County Office Salaries and Benefits to the Standard**

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

1a. STANDARD MET - Total salaries and benefits have not changed since budget adoption by more than the standard for the current fiscal year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

Changes that exceed five percent in any major object category must be explained.

County Office's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
County Office's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change is Outside Explanation Range
	Budget (Form 01CS, Item 4B)	Projected Year Totals (Fund 01/Form MYPI)		

**Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)**

Current Year (2023-24)	26,430,713.00	34,234,544.00	29.5%	Yes
1st Subsequent Year (2024-25)	26,695,020.00	31,271,660.00	17.1%	Yes
2nd Subsequent Year (2025-26)	26,961,970.00	31,425,428.00	16.6%	Yes

Explanation:  
(required if Yes)

Net Increase: • Migrant Education \$2,606,807 • Project Aware \$618,223 • CSI Funding \$454,650 • Teacher Quality Partnership (\$506,270) • Special Education/ Mental Health \$786,407 • Foster Youth Title IV-E \$356,404 • ESSA Funding \$2,341,358 • CFNLP-Office of Traffic Safety \$400,526 • ESSER/GEER Funding/Expanded Learning \$641,292

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

Current Year (2023-24)	84,650,598.00	96,729,648.00	14.3%	Yes
1st Subsequent Year (2024-25)	87,192,384.00	87,843,663.00	.7%	No
2nd Subsequent Year (2025-26)	89,712,218.00	88,299,847.00	-1.6%	No

Explanation:  
(required if Yes)

Net Increase: • Home to School Transportation Reimbursement \$1,503,016 • College and Career Grants \$1,269,602 • After School Education \$998,051 • Choices-TUPE and Learning Communities \$1,248,382 • CA Community Schools Partnership Grant \$904,229 • Behavioral Health Services HHSA Grants \$1,663,030 • State Construction Reimbursement for SPED Project-\$1,857,049 • Special Education-\$1,961,079 • In Person Instruction \$342,189 • School Counselor Residency Capacity Grant-\$247,849

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

Current Year (2023-24)	54,393,046.00	59,444,238.00	9.3%	Yes
1st Subsequent Year (2024-25)	54,936,976.00	63,973,401.00	16.4%	Yes
2nd Subsequent Year (2025-26)	55,509,255.00	64,293,268.00	15.8%	Yes

Explanation:  
(required if Yes)

Net Increase: • LEA Medi-Cal Billing \$700,000 • Mindfulness Grant \$455,888 • Student Behavioral Health \$670,153 • CFNLP Conferences \$207,374 • CalHope \$2,134,987 • Impact Intern Program \$179,500 • ERS Contracted Service/Professional Development \$546,410 • CA Collaborative Learning Acceleration (CCLA) \$102,204

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

Current Year (2023-24)	4,008,952.00	4,873,041.00	21.6%	Yes
1st Subsequent Year (2024-25)	4,059,064.00	4,709,503.00	16.0%	Yes
2nd Subsequent Year (2025-26)	5,109,803.00	4,491,360.00	-12.1%	Yes

Explanation:  
(required if Yes)

Adjusted books and supplies to account for adjustments above.

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

Current Year (2023-24)	45,701,994.00	59,277,731.00	29.7%	Yes
1st Subsequent Year (2024-25)	46,273,269.00	57,597,405.00	24.5%	Yes
2nd Subsequent Year (2025-26)	46,851,685.00	56,477,636.00	20.5%	Yes

Explanation:  
(required if Yes)

Adjusted services and other operating to account or adjustments above.

**4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2023-24)	165,474,357.00	190,408,430.00	15.1%	Not Met
1st Subsequent Year (2024-25)	168,824,380.00	183,088,724.00	8.4%	Not Met
2nd Subsequent Year (2025-26)	172,183,443.00	184,018,543.00	6.9%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2023-24)	49,710,946.00	64,150,772.00	29.0%	Not Met
1st Subsequent Year (2024-25)	50,332,333.00	62,306,908.00	23.8%	Not Met
2nd Subsequent Year (2025-26)	51,961,488.00	60,968,996.00	17.3%	Not Met

**4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

1a. STANDARD NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

<p><b>Explanation:</b> Federal Revenue (linked from 4A if NOT met)</p>	<p>Net Increase: • Migrant Education \$2,506,807 • Project Aware \$618,223 • CSI Funding \$454,650 • Teacher Quality Partnership (\$506,270) • Special Education/ Mental Health \$786,407 • Foster Youth Title IV-E \$358,404 • ESSA Funding \$2,341,358 • CFNLP-Office of Traffic Safety \$400,526 • ESSER/GEER Funding/Expanded Learning \$641,292</p>
<p><b>Explanation:</b> Other State Revenue (linked from 4A if NOT met)</p>	<p>Net Increase: • Home to School Transportation Reimbursement \$1,503,016 • College and Career Grants \$1,269,602 • After School Education \$998,051 • Choices-TUPE and Learning Communities \$1,248,382 • CA Community Schools Partnership Grant \$904,229 • Behavioral Health Services HHSA Grants \$1,663,030 • State Construction Reimbursement for SPED Project-\$1,857,049 • Special Education-\$1,961,079 • In Person Instruction \$342,189 • School Counselor Residency Capacity Grant-\$247,849</p>
<p><b>Explanation:</b> Other Local Revenue (linked from 4A if NOT met)</p>	<p>Net Increase: • LEA Medi-Cal Billing \$700,000 • Mindfulness Grant \$455,888 • Student Behavioral Health \$670,153 • CFNLP Conferences \$207,374 • CalHope \$2,134,987 • Impact Intern Program \$179,500 • ERS Contracted Service/Professional Development \$546,410 • CA Collaborative Learning Acceleration (CCLA) \$102,204</p>

1b. STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

<p><b>Explanation:</b> Books and Supplies (linked from 4A if NOT met)</p>	<p>Adjusted books and supplies to account for adjustments above.</p>
<p><b>Explanation:</b> Services and Other Exps (linked from 4A if NOT met)</p>	<p>Adjusted services and other operating to account or adjustments above.</p>

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

**Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	970,819.71	1,004,720.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		970,820.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Other (explanation must be provided)

**Explanation:**  
(required if NOT met  
and Other is marked)



6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

<sup>2</sup> A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	17.6%	18.4%	18.5%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	<b>5.9%</b>	<b>6.1%</b>	<b>6.2%</b>

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?

Yes

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

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	55,905,323.00	55,905,323.00	55,905,323.00

6C. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2023-24)	568,119.50	33,487,233.50	N/A	Met
1st Subsequent Year (2024-25)	587,132.77	33,808,305.23	N/A	Met
2nd Subsequent Year (2025-26)	581,386.83	34,016,138.17	N/A	Met

6D. Comparison of County Office Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

**7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive**

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2023-24)	84,066,330.51	Met
1st Subsequent Year (2024-25)	84,143,948.88	Met
2nd Subsequent Year (2025-26)	84,276,810.84	Met

**7A-2. Comparison of the County Office's Ending Fund Balance to the Standard**

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

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

**7B-1. Determining if the County Office's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	87,050,438.46	Met

**7B-2. Comparison of the County Office's Ending Cash Balance to the Standard**

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

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)

8.

**CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses<sup>2</sup>:

Percentage Level <sup>P</sup>	County Office Total Expenditures and Other Financing Uses <sup>2</sup>
5% or \$80,000 (greater of)	0 to \$7,072,999
4% or \$354,000 (greater of)	\$7,073,000 to \$17,684,999
3% or \$707,000 (greater of)	\$17,685,000 to \$79,581,000
2% or \$2,387,000 (greater of)	\$79,581,001 and over

<sup>1</sup> Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

<sup>2</sup> A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

<sup>3</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	230,265,542.50	223,724,101.63	225,209,658.04

<b>County Office's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>
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**8A. Calculating the County Office's Reserve Standard**

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated, If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	230,265,542.50	223,724,101.63	225,209,658.04
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	230,265,542.50	223,724,101.63	225,209,658.04
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	4,605,310.85	4,474,482.03	4,504,193.16
6. Reserve Standard - by Amount (From percentage level chart above)	2,387,000.00	2,387,000.00	2,387,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	<b>4,605,310.85</b>	<b>4,474,482.03</b>	<b>4,504,193.16</b>

**8B. Calculating the County Office's Available Reserve Amount**

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,000,000.00	3,000,000.00	3,000,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	37,521,650.56	38,108,783.33	38,690,170.16
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(.68)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	40,521,649.88	41,108,783.33	41,690,170.16
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	17.60%	18.37%	18.51%
<b>County Office's Reserve Standard</b> (Section 8A, Line 7):	<b>4,605,310.85</b>	<b>4,474,482.03</b>	<b>4,504,193.16</b>
Status:	Met	Met	Met

**8C. Comparison of County Office Reserve Amount to the Standard**

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

**S1. Contingent Liabilities**

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

**S3. Temporary Interfund Borrowings**

1a. Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603)

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

1a. Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**55. Contributions**

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

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

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

County Office's Contributions and Transfers Standard: **-5.0% to 5.0% or -\$20,000 to +\$20,000**

**55A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund**

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item 55A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2023-24)	(7,494,507.00)	(15,094,976.00)	101.4%	7,600,469.00	Not Met
1st Subsequent Year (2024-25)	(7,494,507.00)	(15,594,976.00)	108.1%	8,100,469.00	Not Met
2nd Subsequent Year (2025-26)	(7,494,507.00)	(16,094,976.00)	114.8%	8,600,469.00	Not Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2023-24)	29,603.00	32,609.00	10.2%	3,006.00	Met
1st Subsequent Year (2024-25)	29,603.00	0.00	-100.0%	(29,603.00)	Not Met
2nd Subsequent Year (2025-26)	29,603.00	0.00	-100.0%	(29,603.00)	Not Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2023-24)	970,008.00	771,782.00	-20.4%	(198,226.00)	Not Met
1st Subsequent Year (2024-25)	970,008.00	783,359.00	-19.2%	(186,649.00)	Not Met
2nd Subsequent Year (2025-26)	970,008.00	795,109.00	-18.0%	(174,899.00)	Not Met

**1d. Capital Project Cost Overruns**  
Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget? No

\* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

**55B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

**1a.** NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:** (required if NOT met) Accounts for funds transferred from unrestricted to a designated restricted account to cover TCOE Local Projects

**1b.** NOT MET - The projected transfers in to the county school service fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:** (required if NOT met) The \$32,609 in current year represents Forest Reserve Funds transferred awarded TCOE site-Scicon. Forest Reserve is based on approved legislation, therefore we do not budget in the out year as it is dependent on legislation approval.

**1c.** NOT MET - The projected transfers out of the county school service fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:** (required if NOT met) Transfers out were lowered from budget development to be in line of actual expenses occurring as of 1st interim.. These funds represent a transfer out of unrestricted general fund to our Scicon account to offset the costs of the Scicon nutrition account.

**1d.** NO - There have been no capital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.

**Project Information:** (required if YES)  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

<sup>1</sup>Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the County Office's Long-term Commitments**

DATA ENTRY: If Budget Adoption (Form 01CSI, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your county office have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C)

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	16	General Fund Res 00000	7438-7439	34,365,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Various Resrouces	10000-39999	1,575,091
Other Long-term Commitments (do not include OPEB):				
<b>TOTAL:</b>				<b>35,940,091</b>

Type of Commitment (continued):	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	1,486,039	2,408,222	2,403,513	2,400,593
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
<b>Total Annual Payments:</b>	<b>1,486,039</b>	<b>2,408,222</b>	<b>2,403,513</b>	<b>2,400,593</b>
<b>Has total annual payment increased over prior year (2022-23)</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

**S6B. Comparison of the County Office's Annual Payments to Prior Year Annual Payment**

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:  
(required if Yes to  
increase in total  
annual payments)

In 22-23 a total of \$2,401,201 interest and principal was paid. There is an increase in the out year as the principal amount on the payment does increase.

**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:  
(Required if Yes)



**S7. Unfunded Liabilities**

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

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

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

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

No
----

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

n/a
-----

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

n/a
-----

**2 OPEB Liabilities**

a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 2a minus Line 2b)  
  
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?  
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

Budget Adoption (Form 01CS, Item S7A)		First Interim
a. Total OPEB liability	44,228,545.00	42,732,202.00
b. OPEB plan(s) fiduciary net position (if applicable)	26,704,576.00	28,974,203.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	17,523,969.00	13,757,999.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Mar 09, 2022	Sep 19, 2023

**3 OPEB Contributions**

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

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

Budget Adoption (Form 01CS, Item S7A)		First Interim
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00

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

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

Current Year (2023-24)	4,706,938.00	4,787,238.00
1st Subsequent Year (2024-25)	4,706,938.00	4,787,238.00
2nd Subsequent Year (2025-26)	4,706,938.00	4,787,238.00

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

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

Current Year (2023-24)	2,197,433.00	1,619,226.00
1st Subsequent Year (2024-25)	2,417,984.00	1,619,226.00
2nd Subsequent Year (2025-26)	2,584,738.00	1,619,226.00

d. Number of retirees receiving OPEB benefits

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

Current Year (2023-24)	103.00	85.00
1st Subsequent Year (2024-25)	105.00	87.00
2nd Subsequent Year (2025-26)	110.00	89.00

**4. Comments:**

--

**S7B. Identification of the County Office's Unfunded Liability for Self-insurance Programs**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1 a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)

No
----

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a
-----

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a
-----

2 **Self-Insurance Liabilities**

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)	First Interim
	0.00
	0.00

3 **Self-Insurance Contributions**

a. Required contribution (funding) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption (Form 01CS, Item S7B)	First Interim
	0.00
	0.00
	0.00

b. Amount contributed (funded) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

	0.00
	0.00
	0.00

4 Comments:

--

**S8. Status of Labor Agreements**

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

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

**S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	241.0	251.0	251.0	251.0

**1a. Have any salary and benefit negotiations been settled since budget adoption?**

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

Yes

If No, complete questions 5 and 6.

**1b. Are any salary and benefit negotiations still unsettled?**

If Yes, complete questions 5 and 6.

No

**Negotiations Settled Since Budget Adoption**

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

[ ]

3. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

4. Salary settlement:

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

[ ]

**Negotiations Not Settled**

5. Cost of a one percent increase in salary and statutory benefits

[ ]

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

6. Amount included for any tentative salary schedule increases

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**Certificated (Non-management) Health and Welfare (H&W) Benefits**

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

1. Are costs of H&W benefit changes included in the interim and MYPs?

--	--	--

2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

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4. Percent projected change in H&W cost over prior year

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**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

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If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

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**Certificated (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

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

**Certificated (Non-management) Attrition (layoffs and retirements)**

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

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

**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):


**S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	401.0	713.0	713.0	713.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, complete questions 5 and 6.

Yes

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

No

**Negotiations Settled Since Budget Adoption**

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

[ ]

3. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

4. Salary settlement:

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

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**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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


Identify the source of funding that will be used to support multiyear salary commitments:

[ ]

**Negotiations Not Settled**

5. Cost of a one percent increase in salary and statutory benefits

[ ]

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

6. Amount included for any tentative salary schedule increases

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**Classified (Non-management) Health and Welfare (H&W) Benefits**

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year


**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:


[ ]

**Classified (Non-management) Step and Column Adjustments**

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

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

**Classified (Non-management) Attrition (layoffs and retirements)**

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

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

**Classified (Non-management) - Other**

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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**S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees**

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

**Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period**

Were all managerial/confidential labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to S9.  
If No, continue with section S8C.

No

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	315.0	311.0	311.0	311.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

Yes

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Yes	Yes	Yes
Total cost of salary settlement	1,746,389	1,772,585
Change in salary schedule from prior year (may enter text, such as "Reopener")		

**Negotiations Not Settled**

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential Health and Welfare (H&W) Benefits**

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

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Yes	Yes	Yes
5,832,542	6,114,719	6,420,455
100.0%	100.0%	100.0%
5.3%	5.0%	5.0%

**Management/Supervisor/Confidential Step and Column Adjustments**

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

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes	Yes	Yes
374,226	379,840	380,437
1.5%	1.5%	1.5%

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

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

No	No	No
0	0	0
0.0%	0.0%	0.0%

**S9. Status of Other Funds**

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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**ADDITIONAL FISCAL INDICATORS**

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?
- A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)
- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:  
(optional)

**End of County Office First Interim Criteria and Standards Review**

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

Tulare County Office of Education

Tulare County

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

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

**WWC** - 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**

**CHECKFUNCTION - (Fatal)** - All FUNCTION codes must be valid. Passed

**CHECKFUND - (Fatal)** - All FUND codes must be valid. Passed

**CHECKGOAL - (Fatal)** - All GOAL codes must be valid. Passed

**CHECKOBJECT - (Fatal)** - All OBJECT codes must be valid. Passed

**CHECKRESOURCE - (Warning)** - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	VALUE
01-7420-0-0000-0000-9740	7420	\$229,286.24
Explanation: This is a roll up discrepancy. This has been corrected in the financial system to roll up to Res 7422.		
01-7420-0-0000-0000-9791	7420	\$229,286.24
Explanation: This is a roll up discrepancy. This has been corrected in the financial system to roll up to Res 7422.		
01-7420-0-0000-0000-979Z	7420	\$229,286.24
Explanation: This is a roll up discrepancy. This has been corrected in the financial system to roll up to Res 7422.		
09-7420-0-0000-0000-9740	7420	\$33,139.02
Explanation: This is a roll up discrepancy. This has been corrected in the financial system to roll up to Res 7422.		
09-7420-0-0000-0000-9791	7420	\$33,139.02
Explanation: This is a roll up discrepancy. This has been corrected in the financial system to roll up to Res 7422.		
09-7420-0-0000-0000-979Z	7420	\$33,139.02
Explanation: This is a roll up discrepancy. This has been corrected in the financial system to roll up to Res 7422.		

**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. Passed

**CHK-FUNCTIONxOBJECT - (Fatal)** - All FUNCTION and OBJECT account code combinations must be valid. Passed

**CHK-FUNDxFUNCTION-A - (Warning)** - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. 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. Passed

**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)** - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. Exception

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-7420-0-0000-0000-9740	01	7420	\$229,286.24
Explanation: This is a roll up discrepancy. This has been corrected in the financial system to roll up to Res 7422.			
01-7420-0-0000-0000-9791	01	7420	\$229,286.24
Explanation: This is a roll up discrepancy. This has been corrected in the financial system to roll up to Res 7422.			
01-7420-0-0000-0000-979Z	01	7420	\$229,286.24
Explanation: This is a roll up discrepancy. This has been corrected in the financial system to roll up to Res 7422.			
09-7420-0-0000-0000-9740	09	7420	\$33,139.02
Explanation: This is a roll up discrepancy. This has been corrected in the financial system to roll up to Res 7422.			
09-7420-0-0000-0000-9791	09	7420	\$33,139.02
Explanation: This is a roll up discrepancy. This has been corrected in the financial system to roll up to Res 7422.			
09-7420-0-0000-0000-979Z	09	7420	\$33,139.02
Explanation: This is a roll up discrepancy. This has been corrected in the financial system to roll up to Res 7422.			

**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. Passed

**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). Passed

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). Passed

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. Passed

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. Passed

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. Passed

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, 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. Passed

**GENERAL LEDGER CHECKS**

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. Passed

- CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**
- CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**
- EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**
- EPA-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**
- EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**
- EXP-POSITIVE - (Warning)** - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**
- | FUND   | RESOURCE | FUNCTION  | VALUE          |
|--|----------|-----------|----------------|
| 01   | 0000     | 7200-7600 | (\$286,303.00) |
| Explanation: Indirect Carry Forward Balance  |          |           |                |
| 01   | 7366     | 3900      | (\$13,405.00)  |
| Explanation: Resource as a whole is in balance. The function 39000 is being used to properly account and recognize the expense that is being budgeted. |          |           |                |
- INTERFD-DIR-COST - (Warning)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**
- INTERFD-IN-OUT - (Warning)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**
- INTERFD-INDIRECT - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**
- INTERFD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**
- INTRA FD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**
- INTRA FD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**
- INTRA FD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**
- LCFF-TRANSFER - (Warning)** - 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. **Passed**
- 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. **Passed**

**REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

**RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

**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. **Passed**

### **SUPPLEMENTAL CHECKS**

**CS-EXPLANATIONS - (Fatal)** - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

**CS-YES-NO - (Fatal)** - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

### **EXPORT VALIDATION CHECKS**

**ADA-PROVIDE - (Fatal)** - Average Daily Attendance data (Form AI) must be provided. **Passed**

**CASHFLOW-PROVIDE - (Warning)** - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)  
Explanation: Separate Cash Flow Provided **Exception**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

**CHK-EXTRACTED-DATA-SOURCE - (Warning)** - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

**CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

**CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

**CS-PROVIDE - (Fatal)** - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**

**INTERIM-CERT-PROVIDE - (Fatal)** - Interim Certification (Form CI) must be provided. **Passed**

**MYP-PROVIDE - (Warning)** - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

**Passed**

**MYPIO-PROVIDE - (Warning)** - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)

**Passed**

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

**Passed**

TULARE COUNTY OFFICE OF EDUCATION 54 10546

Budget Assumptions

2023-2024 1st Interim as of December 1, 2023

<b>Local Control Funding Formula</b>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>		
COLA	8.22%	1.27%	2.00%		
Base Grant per ADA	\$14,916	\$15,105	\$15,407		
Court & Community ADA	92.25	92.25	92.25		
ADA Method	Actual and historical data				
<b>Special Ed</b>					
Growth per ADA	\$887	\$887	\$887		
<b>Lottery</b>					
Unrestricted per ADA	\$177.00	\$177.00	\$177.00		
Prop 20 per ADA	\$72.00	\$72.00	\$72.00		
<b>Local Funding</b>					
Interest Rates from Co Treasurer	1.29%	1.00%	1.00%		
<b>Salary Costs</b>					
Step & Column	1.50%	1.50%	1.50%		
COLA est	TBD	TBD	TBD		
<b>Employee Benefit Rates</b>					
STRS	19.10%	19.10%	19.10%		
PERS	26.68%	27.47%	28.30%		
PERS Employer Pickup	33.68%	34.47%	35.30%		
Medicare	1.45%	1.45%	1.45%		
Unemployment	0.05%	0.05%	0.05%		
Workers Compensation	2.30%	2.30%	2.30%		
<b>Health Insurance Rates</b>					
Certificated	\$24,076	\$25,280	5%	\$26,544	5%
Classified	\$25,048	\$26,300	5%	\$27,615	5%
Management	\$24,676	\$25,910	5%	\$27,205	5%

**Retiree Benefits**

TCOE pays 100% retiree benefits to age 65 for qualified employee.

There are currently 71 retirees receiving this benefit

TCOE pays 50% retiree benefits from age 65 to age 75 for qualified management employees.

There are currently 14 retirees receiving this benefit

Effective 7/01/2019 GASB 75 was implemented. A trust was set up to fund current and past OPEB liabilities.

The FTE rate is \$3,417/yr. per eligible employee. The allocated rate is 0.80% of salaries.





**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Jody Arriaga, Director  
Internal Business Services

**SUBJECT:**

Review of the 2024-2025 proposed budget calendar

**DESCRIPTION/SUMMARY:**

See attached proposed calendar

**FINANCING:**

N/A

**RECOMMENDATION:**

Information only

TULARE COUNTY OFFICE OF EDUCATION  
2024-2025 BUDGET CALENDAR  
(7/1/2024 through 6/30/2025)

COMPLETION DATE	ACTIVITY PERFORMED	BY WHOM
MONTHLY (all categorical programs must be self-supporting with allowable costs to service fund)	Review current fiscal year income and expenditures (both actual and projected) compare with working budget. Any revisions must be approved in advance by the Superintendent	Assistant Superintendents Administrators Directors/Program Managers Director, Internal Business
3rd Monday in January January 15, 2024 {Holiday}	Provide budget development documents to Assistant Superintendents	Director, Internal Business
2nd Monday in February February 12, 2024 {Holiday}	Return budget development documents to Assistant Superintendents	Administrators Directors/Program Managers
4th Monday in February February 26, 2024	Return budget development documents to Internal Fiscal Officer	Assistant Superintendents
2nd Monday in March March 11, 2024	Prepare preliminary income projections for all sections, 2023-2024 Budget. Review preliminary budget and establish list of priorities.	Director, Internal Business Executive Board
NO LATER THAN March 15	Non-reelection notification (certificated), if necessary [Ed. Code 44949(a)(1)]	Assistant Superintendent, Human Resources
NO LATER THAN March 15	Notification of Layoff (classified employees), if necessary [Ed. Code 45117(a)(1)]	Assistant Superintendent, Human Resources
NO LATER THAN March 15, 2024 (45 days after the close of the period reported)	Review second interim report of 2023-2024 financial and budgetary status of TCOE for period ending January 31 [Ed. Code 1240(l)(1)(A)&(B)] Certify to state whether TCOE will be able to meet financial obligations for this fiscal year and for multi-year commitments	Board of Education Superintendent
NO LATER THAN April 26, 2024 (at least 10 days before the public hearing)	Post in 3 public places and publish the time, place and purpose of public hearing & availability of proposed budget for public inspection [Ed. Code 1620, 42103(d)]	Administrative Legal Assistant, Business Services
May 3, 2024	Budget must be made available for public inspection at least 3 days prior to the public hearing [Ed. Code 1620]	Director, Internal Business
Prior to May board meeting - before May 8, 2023	Review proposed budget for next fiscal year (2024-2025)	Executive Board
2nd Wednesday in May May 8, 2024	PowerPoint Presentation Hold Public Hearing on LCAP or LCAP update and proposed budget (2024-2025)	Director, Internal Business Assistant Superintendent, Instructional Services-Student Support Services Branch Board of Education

TULARE COUNTY OFFICE OF EDUCATION  
2024-2025 BUDGET CALENDAR  
(7/1/2024 through 6/30/2025)

COMPLETION DATE	ACTIVITY PERFORMED	BY WHOM
May 10, 2024	Cutoff date for purchase orders	Superintendent
NO LATER THAN May 15	Final Notice of Layoff (classified employees), if necessary [Ed. Code 45117(c)(3)(A)]	Assistant Superintendent, Human Resources
BEFORE May 15	Notice of termination, if there is a decline in average daily attendance (certificated) [Ed. Code 44955]	Assistant Superintendent, Human Resources
2nd Wednesday in June June 12, 2024	Submit final revisions of 2023-2024 budget to Board of Education ----- The budget shall not be adopted/approved before the LCAP or update to the LCAP [Ed. Code 1622(a)] ----- Adoption of 2024-2025 LCAP or LCAP update and budget	Director, Internal Business Superintendent ----- Assistant Superintendent, Instructional Services-Student Support Services Branch Board of Education
BEFORE June 30 or prior to expending EPA funds	Approve spending plan/determination for money received from the Education Protection Account (EPA). This can be done at the same time as budget adoption.	Director, Internal Business Board of Education
ON OR BEFORE July 1	File the approved budget with the State within 5 days after adoption, or by July 1 [Ed. Code 1622(a)]	Director, Internal Business
August (not later than 45 days after the Governor signs the Annual Budget Act)	Make available for public review any revisions in revenues and expenditures made to the budget to reflect the funding made available by the Budget Act [Ed. Code 1622(e)]	Director, Internal Business
NO LATER THAN August 15	Notice of termination, if funding is not increased by 2% per average daily attendance (certificated) [Ed. Code 44955.5]	Assistant Superintendent, Human Resources
September	Upon finalizing financial data for the fiscal year, post on TCOE website the actuals for 2023-2024 EPA.	Director, Internal Business
ON OR BEFORE September 15	State shall approve or disapprove the adopted budget [Ed. Code 1622(b)]	State Superintendent of Public Instruction
ON OR BEFORE October 8	If the budget is disapproved by the State, review recommendations from the state at a regularly scheduled meeting. Respond to recommendations, including any proposed actions to be taken [Ed. Code 1622(c)]	Board of Education

TULARE COUNTY OFFICE OF EDUCATION  
 2024-2025 BUDGET CALENDAR  
 (7/1/2024 through 6/30/2025)

COMPLETION DATE	ACTIVITY PERFORMED	BY WHOM
ON OR BEFORE October 15	Prepare and file unaudited actuals (annual financial report) with the State [Ed. Code 1628]	Director, Internal Business
NO LATER THAN December 15	Prior fiscal year audit due to State [Ed. Code 41020(h)] (2023-2024)	Director, Internal Business
NO LATER THAN December 15, 2024 (45 days after the close of the period reported)	Review first interim report of 2024-2025 financial and budgetary status of TCOE for period ending October 31 [Ed. Code 1240(l)(1)(A)&(B)]	Board of Education
NO LATER THAN March 17, 2025 (45 days after the close of the period reported)	Review second interim report of 2024-2025 financial and budgetary status of TCOE for period ending January 31 [Ed. Code 1240(l)(1)(A)&(B)]	Board of Education
	Certify to state whether TCOE will be able to meet financial obligations for this fiscal year and for multi-year commitments	Superintendent

**TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM**

**SUBMITTED BY:**

Jeff Ramsay - Director, General Services

**SUBJECT:**

Retirement of bridge financing debt for L.B. Hill Learning Center Modernization project  
10546-00-007.

**DESCRIPTION/SUMMARY:**

The L.B. Hill Learning Center completed a modernization project and used a loan from Fund 010-90180 to pay for the construction while there were no State funds available. The State has recently approved the funding application and the loan from Fund 010-90180 has been repaid with State funds.

**FINANCING:**

Repayment of loan back to Fund 010-90180

**RECOMMENDATION:**

Information only

TULARE COUNTY OFFICE OF EDUCATION  
BOARD ENCLOSURE FORM

SUBMITTED BY: Bob Mayo, Administrator, CHOICES

SUBJECT: Prop 47 Update

DESCRIPTION/SUMMARY: Update on Prop 47 LCSSP Grant Year 2 of 3

FINANCING: N/A

RECOMMENDATION: No approval is needed. Information only.

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