



Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting Agenda
December 12, 2023 at 6:00 p.m.
District Educational Center
1301 E. Orangethorpe Ave.
Placentia, CA 92870

Teleconference Notice

Trustee Todd Frazier will participate in this meeting and vote via teleconferencing as a member of the Placentia-Yorba Linda Unified School District Board of Education per Government Code Section 54953(b).

Teleconference Site

Todd Frazier
Hampton Inn and Suites-main meeting room
433 Harold Bentley Avenue
Fairbanks, Alaska 99701

Closed Session - 5:00 PM

Open Session - 6:00 PM

Meetings are open to the public for individuals who wish to attend in person or participate in public comment. Doors will open 15 minutes prior to the start of the meeting. Closed session is scheduled for 5:00 p.m. and open session is scheduled for 6:00 p.m.; doors will open to the public at 4:45 p.m. Seating will be available on a first-come, first-served basis. Standing room will not be available. Seats may not be reserved or held if an individual leaves the Board Room.

Pursuant to Government Code 54953.5, regularly scheduled Board Meetings are recorded and available for live public viewing on the district's website. A recording may capture images and sounds of those in attendance. View the live stream at www.pylusd.org/liveboardmeetings You may also go to www.pylusd.org > Board > Live Stream Feed.

All documents related to the open session agenda which are provided to all or a majority of the members of the Board of Education are available for public inspection 72 hours prior to the regularly-scheduled Board meeting by contacting the Superintendent's Office at the above-referenced address.

Esperanza High School's String Quartet will provide holiday music before the Board Meeting. Student performers include Connor Yang, Collin Quach, Anna Manthei, and Heron Ko. The program is under the direction of Director Matthew Fang.

Page

1. CALL TO ORDER

A Regular Meeting of the Board of Education of the

Placentia-Yorba Linda Unified School District, called by Mr. Shawn Youngblood, President, in accordance with Government Code Section 54950 et. seq., and Education Code Section 35140 et seq., is to be held at 5:00 p.m., Tuesday, December 12, 2023 at the District Educational Center, 1301 E. Orangethorpe Avenue, Placentia, CA.

2. ADJOURN TO CLOSED SESSION

An opportunity for public comment is provided at this time. Comments at this time are limited to items on the closed session agenda only.

3. CLOSED SESSION

Adjourn to Closed Session for the purpose of discussing:

- 3.1 Public Employee Discipline/Dismissal/Suspension/Release/Leave/Assignment/Nonreelection/Nonreappointment/Resignation/Reinstatement Pursuant to Government Code §54957
- 3.2 Personnel Matters Public Employee Appointments/ Employment Pursuant to Government Code §54957
- 3.3 Conference with labor negotiators Dr. Alex Cherniss, Superintendent; Gary Stine, Assistant Superintendent, Administrative Services; Dr. Issaic Gates, Assistant Superintendent, Human Resources
- 3.4 Claim(s)

4. REGULAR SESSION

Reconvene to Regular Session

5. REPORT OF BOARD ACTION TAKEN IN CLOSED SESSION

6. PLEDGE OF ALLEGIANCE TO THE FLAG

7. ROLL CALL

8. APPROVAL OF AGENDA

Approve the December 12, 2023 Board of Education agenda as presented.

9. PUBLIC COMMENT ANNOUNCEMENT

Those audience members wishing to address the Board during the Public Comment segment of the agenda are reminded to

fill out a public comment form available in the foyer and turn it in prior to the Board holding Public Comment. The Board's bylaws do not allow forms to be submitted once the presiding officer has called for Public Comment.

Public comment speakers are expected to abide by Board Policy 1312, Civility Policy, which promotes mutual respect, civility, and orderly conduct among district employees, parents, and the public. This policy is not intended to deprive any person of his/her right to freedom of expression, but only to maintain, to the extent possible and reasonable, a safe, harassment-free environment. Any individual who disrupts or threatens to disrupt school/office operations; threatens the health and safety of students or staff; willfully causes property damage; uses loud and/or offensive language which could provoke a violent reaction; or who has otherwise established a continued pattern of unauthorized entry on school district property, will be directed to leave school or school district property promptly.

Education Code 220 prohibits discrimination on the basis of disability, gender, gender identity, gender expression, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code, including immigration status.

Public speakers shall be allocated a maximum of three (3) minutes to address the board regarding any item or items. The number of minutes allowed for each speaker shall be determined by the number of speakers who submit their names prior to the beginning of public comment. When translation is requested, up to three additional minutes will be provided for English translation.


- 1-10 speakers: 3 minutes each
- 11-15 speakers: 2 minutes each
- 16-30 speakers: 1.5 minutes each
- 31+ speakers: 1 minute each

Persons with a disability who require a disability-related modification or accommodation, including auxiliary aids, in order to participate in a meeting, and persons who need translation assistance or services, may request such modification, accommodation, or services from the Placentia-Yorba Linda Unified School District Office at [\(714\) 985-8400](tel:7149858400) or by fax at [\(714\) 993-4875](tel:7149934875). Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements.

10. APPROVAL OF MINUTES

Students and parents/guardians can request that directory information or personal information of the student or

parent/guardian, as defined in Education Code 49061 and/or 49073.2, be excluded from the minutes. The request must be made in writing to the secretary or clerk of the Board.

Approve the minutes of the Regular Meeting of November 14, 2023 as presented. [Regular Meeting - Nov 14 2023 - Minutes - Html](#) 

15 - 24

11. RECOGNITIONS

High School Head Football Coaches

- Zack LaMonda, El Dorado High School
- Jason Presley, Esperanza High School
- Jason Gray, Valencia High School
- Jeff Bailey, Yorba Linda High School

12. RECOGNITION OF OUTGOING BOARD PRESIDENT

13. ORGANIZATION OF BOARD MEMBER POSITIONS

13.1 Elect _____ as President of the Board of Education for the period December 12, 2023 through December 17, 2024.

13.2 Elect _____ as Vice President of the Board of Education for the period December 12, 2023 through December 17, 2024.

13.3 Elect _____ as Clerk of the Board of Education for the period December 12, 2023 through December 17, 2024.

14. STUDENT BOARD REPORT

An opportunity for the student board representative to provide a report of activities and events occurring at the district's high schools.

15. PUBLIC COMMENT

An opportunity for the public to provide input to the Board of Education.

16. ACTION ITEMS - GENERAL FUNCTIONS

16. Adopt the 2024 Board of Education Meeting
1 Schedule.

25

[2024 TENTATIVE Board Meeting Dates.pdf](#) 

17. ACTION ITEMS - BUSINESS SERVICES

17. Accept the annual independent audit report 26 - 135
1 for the 2022-23 fiscal year. Mr. Jeff Nigro, partner with the audit firm Nigro & Nigro, PC, will share the results of the audit with the Board.

[Audit Report 2022-23 Detail.docx](#) 

[Audit Report 2023.pdf](#) 

17. Approve the 2023-24 First Interim Report 136 -
2 with a positive certification. A positive 296
certification indicates that based on current projections, the District will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

[First Interim 2023-24 Detail.docx](#) 

[First Interim Report 2023-24 Reduced file.](#) 

[2023-24 First Interim Presentation.pdf](#) 

17. Adopt recommendation in Staff Report to 297 -
3 grant with conditions the Orange County School of Computer Science petition to establish a District-affiliated conversion charter school serving grades seven and eight for a five-year term beginning July 1, 2024, and adopt recommended factual findings in Staff Report as basis for granting charter with conditions. 396

[Action on OCSCS Petition Detail.docx](#) 

[OCSCS Petition.pdf](#) 

[PYLUSD Staff Report for OCSCS Charter Petition.pdf](#) 

18. CONSENT CALENDAR










Actions proposed for Consent Calendar (block vote) items are consistent with approved practices of the district and are deemed routine in nature. Since trustees receive Board agenda backup information in advance of scheduled meetings, they are prepared to vote with knowledge on the block vote items.

Consent Calendar items are voted on at one time, although any such item can be considered separately at a Board member's request, in which event it will be acted upon

subsequent to action on the Consent Calendar. The purchase order master list, warrant registers, and contracts considered at this meeting are available to the Board under separate cover.









Approve the following listed recommendations.

19. CONSENT CALENDAR - BUSINESS SERVICES

19. 1 Approve/ratify purchase orders in the following amounts: (2023/24) - General Fund (0101), \$1,385,513.83; Child Development Fund (1212), \$1,192.93; Cafeteria Fund (1313), \$143,411.60; Deferred Maintenance (1414), \$173,028.42; Capital Facilities Fund (2525), \$541,104.79; Capital Facilities Agency Fund (2545), \$61,738.09. 397 - 427
- [PO List Detail.docx](#) 
- [PO Listing 10-28-23 to 11-4-23.pdf](#) 
- [PO Listing 11-5-23 to 11-11-23.pdf](#) 
- [PO Listing 11-12-23 to 11-18-23.pdf](#) 
19. 2 Approve warrant listings in the following amounts: Check #258781 through #259354; current year expenditures (October 29, 2023 through November 18, 2023) \$8,419,156.19; and payroll registers 4A, \$14,288,369.03, 4B, \$5,592,364.75. 428 - 479
- [Warrant List Detail.docx](#) 
- [Warrant Listing 10-29-23 to 11-4-23.pdf](#) 
- [Warrant Listing 11-5-23 to 11-11-23.pdf](#) 
- [Warrant Listing 11-12-23 to 11-18-23.pdf](#) 
19. 3 Accept as complete the project(s) listed and authorize filing Notice(s) of Completion. 480
- [NOC Detail.docx](#) 
19. 4 Adopt Resolution No. 23-15 accepting the Annual and Five-Year Developer Fees Report pursuant to Government Code Sections 66001, 66006, and 66008 for the period July 1, 2022 through June 30, 2023. 481 - 494

[Resolution 23-15, Annual and 5-year Developer Fees Report Detail.docx](#) 

[Developer Fee Report 2223.pdf](#) 

19. 495 -
5 504
Adopt Resolution No. 23-12, Intent to Dedicate Easement to Southern California Edison, for right of way access to a concrete pad to stage construction equipment to maintain the slope and roadway for any repairs or maintenance on existing electrical poles on the eastern property line at Bernardo Yorba Middle School.
[RESOLUTION 23-12 INTENT TO DEDICATE EASEMENT SCE BYMS.pdf](#) 
19. 505 -
6 513
Award RFP No. 224-05 for CalSHAPE HVAC Assessment and Maintenance Services to ACCO Engineered Systems through March 22, 2025.
[RFP 224-05, CalSHAPE Details.docx](#) 
[ACCO Engineered Systems Inc.docx](#) 
19. 514 -
7 522
Award Unit Bid No. 224-07 for air conditioning installation at El Dorado, Esperanza, and Valencia High School Gymnasiums to AC Pros, Inc. and New Dimension General Construction.
[Bid 224-07, HVAC Installation Details.docx](#) 
[Bid 224-07-AC Pros Agreemt..docx](#) 
[Bid 224-07-New Dimension Agreemt..docx](#) 
19. 523 -
8 533
Approve a five-year license agreement for lease of storage and office space with Seco Electric & Lighting, Inc., effective January 1, 2024 to December 31, 2029.
[License Agreement Detail.docx](#) 
[SECO License Agreement.doc](#) 
19. 534
9
Authorize use of Los Angeles Community College District master procurement agreement, Contract No. 40530, for the lease or purchase of modular or temporary structures, value added equipment, and services with Sean Kahn Consulting Company,

Inc., dba SKC Company through September 2, 2025.

[SKC PIGGYBACK LACCD Detail.docx](#) 

19. Authorize extension of Irvine Unified 535
10 School District Bid No. 19/20-01 IT for
technology equipment and peripherals,
including Chromebooks, with CDW-G,
effective January 1, 2024 through December
31, 2024.

[Irvine USD Bid #19-20-01 IT Detail.docx](#) 

19. Reject Claim No. 630669 presented to the 536 -
11 District by the claimant and her mother. 537

[Claim No. 630669 Detail.docx](#) 

20. CONSENT CALENDAR - CURRICULUM AND INSTRUCTION

20. Ratify the Independent Contractor Agreement 538 -
1 with Dr. Robin Morris RBY5 Psychological 540
Services for the 2023-24 school year.

[Dr. Robin Morris- IEE 2023-24.docx](#) 

[Dr. Robin Morris - ICA 23-24.pdf](#) 

20. Approve the Independent Contractor 541 -
2 Agreement with Autism Behavior Services, 543
provider of F.B.A. Assessment Services,
December 12, 2023 through June 20, 2024.

[Autism Behavior Services 2023-24.docx](#) 

[Autism Behavior Services - ICA 2023-24.pdf](#) 

20. Approve the Independent Contractor 544 -
3 Agreement with Child and Adolescent 546
Behavioral Center, provider of
psychological assessment services, December
12, 2023 through June 30, 2024.











[Child and Adolescent Behavioral Center 2023-
24.docx](#) 











[Child and Adolescent Behavioral Health Center -
ICA 2023-24.pdf](#) 

20. Ratify the MOU between Anaheim Elementary 547 -
4 School District and PYLUSD effective 554
November 27, 2023 through June 30, 2024.

[MOU Between Anaheim School District and PYLUSD.docx](#) 

[MOU Anaheim Elementary School District.pdf](#) 

20. 5 Approve the subscription with WeVideo for Venture Academy to utilize during the 2023-24 school year. 555 - 557
[WeVideo Subscription - Venture Academy 2023-24.docx](#) 
[WeVideo Subscription Quote - 2023-24.pdf](#) 
20. 6 Approve the amended MOU between NOCROP and PYLUSD to include the increased hourly teacher rate for the summer enrichment program at Melrose Elementary School. 558 - 560
[Amended MOU Between NOCROP and PYLUSD.docx](#) 
[MOU - North Orange County ROP and PYL.pdf](#) 
20. 7 Approve the Independent Contractor Agreement with Stagelight Performing Arts to provide afterschool drama and musical theatre to the expanded learning students at Wagner Elementary School during the 2023-24 school year. 561 - 564
[Stagelight Performing Arts -Wagner.docx](#) 
[Stagelight Performing Arts Contract and Quote.pdf](#) 
20. 8 Approve the Independent Contractor Agreement with American Martial Arts for Lakeview Elementary School during the 2023-24 school year. 565 - 567
[American Martial Arts - Lakeview.docx](#) 
[American Martial Arts - ICA.pdf](#) 
20. 9 Approve the professional development partnership proposal between the Orange County Department of Education (OCDE) and the early learning team, February 1 - June 30, 2024. 568 - 571
[OCDE TK PD Partnership 2023-24.docx](#) 
[OCDE FFS Proposal TK Essentials.pdf](#) 

20. Approve the Independent Contractor 572 -
 10 Agreement with the International Printing 574
 Museum for an assembly at Bryant Ranch
 Elementary School on March 12, 2024.
[International Printing Museum - Bryant
 Ranch.docx](#) 
[International Printing Museum- ICA.pdf](#) 
20. Approve the Independent Contractor 575 -
 11 Agreement with Building Block Entertainment 588
 for Fairmont Elementary School on February
 28, 2024.
[Building Block Entertainment - Fairmont.docx](#) 
[Building Block Entertainment ICA .pdf](#) 
20. Approve the agreement with iFLY Ontario 589 -
 12 Indoor Skydiving STEM field trip for El 592
 Camino Real on February 15, 2024.
[iFly Field Trip - El Camino Real HS.docx](#) 
[iFly Reservation Agreement.pdf](#) 
20. Approve the license renewals with zSpace 593 -
 13 software in support of middle school STEM 596
 labs for the 2023-24 school year.
[zSpace for MS STEM Labs.docx](#) 
[zSpace Quote Q-27569.pdf](#) 
20. Approve the addition of three novels to the 597
 14 core and extended reading lists. The novels
 were on a 30-day display and the Curriculum
 Council approved the books for Board
 recommendation.
[Novel Additions to Core and Extended Reading
 Lists.docx](#) 
20. Approve the extended field trip for all 598 -
 15 PYLUSD Associated Student Body (ASB) 600
 students to attend the California
 Association of Student Leaders (CASL)
 Middle School State Conference in Ontario,
 California April 11 - 13, 2024.
[CASL Middle School Conference.docx](#) 

20. Approve the proposal with Code to the Future to work with students at Bernardo Yorba Middle School and thirteen elementary sites to build a core Epic Build project in game and app design January 8, 2024 through February 23, 2024. The students at BYMS will conduct an Epic Build Showcase that is open to the entire district on Tuesday, January 30, 2024.

601 -
604

[Code to the Future.docx](#) 

[Code to the Future - Proposal.pdf](#) 

20. Approve the quote with Cengage Learning to purchase a third year of gap resources to cover the 2025-26 school year which includes digital access to our currently adopted instructional materials for sixth-through twelfth-grade mathematics.

605 -
607

[Secondary Math Gap Year Resources 25-26.docx](#) 

[Cengage Quote 2025-26.pdf](#) 


20. Approve the School Plan for Student Achievement (SPSA) plans for Bernardo Yorba Middle, Brookhaven Elementary, Bryant Ranch Elementary, Buena Vista Virtual Academy, El Camino High, Esperanza High School, Fairmont Elementary, George Key School, Glenknoll Elementary, Glenview Elementary, Golden Elementary, Kraemer Middle, Lakeview Elementary, Linda Vista Elementary, Mabel Paine Elementary, Melrose Elementary, Morse Elementary, Parkview School, Rio Vista Elementary, Rose Drive Elementary, Ruby Drive Elementary, Sierra Vista Elementary, Topaz Elementary, Travis Ranch School, Tuffree Middle, Tynes Elementary, Valencia High School, Valadez Middle, Van Buren Elementary, Wagner Elementary, Woodsboro Elementary, and Yorba Linda Middle for the 2023-24 school year.


608


[School Plans for Student Achievement \(SPSA\).docx](#) 

20. Approve the agreement between Placentia-Yorba Linda Unified School District and


609 -
610


2 El Dorado High School cheer to participate 628
in the National High School Cheerleading
Championship in Orlando, Florida on
February 7-12, 2024.
[EDHS Cheer Field Trip - National
Championships.Detail.docx](#) 



21. Approve the school-sponsored field trip for 629 -
3 El Dorado High School boys basketball to 631
participate in the Mt. Carmel Holiday
Basketball Tournaments in San Diego,
California on December 27-30, 2023.
[EDHS Boys Basketball Field Trip - Mt. Carmel
Tournament.Detail.docx](#) 

21. Approve the school-sponsored field trip for 632 -
4 Esperanza High School girls basketball to 633
participate in the Caruthers Annual
Tournament in Fresno, California on
February 3-4, 2024.
[EHS Girls Basketball Field Trip - Caruthers
Annual Tournament.Detail.docx](#) 

22. CONSENT CALENDAR - HUMAN RESOURCES

22. Approve the Classified Human Resources 634 -
1 Board Report. 649
[Class Board 12-12-23.doc](#) 

22. Approve the Certificated Human Resources 650 -
2 Board Report. 665
[Cert Board 12-12-23.doc](#) 

22. Approve retainer Agreement with Fagen 666 -
3 Friedman & Fulfrost LLP. 670
[Retainer Agreement Fagen Friedman Fulfrost.doc](#) 
[Contract F3 Law Group.pdf](#) 

23. SUPERINTENDENT'S REPORT

An opportunity for the Superintendent to share matters of special interest or importance that are not on the Board agenda and/or special presentations of district programs or activities.

24. BOARD REPORT

Per Board Bylaw 9420, *Board and Superintendent's Reports*, it is intended that these reports and comments be brief and shall normally be limited to not more than thirty minutes for the entirety of the Board Report section.

1. Communications

2. Board Report

- o Conferences, workshops, and meetings
- o PYLUSD class visitations and activities
- o Participating district's activities
- o CSBA and OCSBA activities

25. ADJOURNMENT

Adjourn the December 12, 2023 Board of
Education Meeting at _____ .



Placentia-Yorba Linda Unified School District
November 14, 2023 Regular Meeting Minutes
District Educational Center
1301 E. Orangethorpe Ave.
Placentia, CA 92870

1. CALL TO ORDER

A Regular Meeting of the Board of Education of the Placentia-Yorba Linda Unified School District was called by Shawn Youngblood, President, in accordance with Government Code Section 54950 et. seq., and Education Code Section 35140 et seq., at 4:00 p.m., Tuesday, November 14, 2023 at the District Educational Center, 1301 E. Orangethorpe Avenue, Placentia, CA.

2. STUDY SESSION

- All Funds Budget

3. ADJOURN TO CLOSED SESSION

4. CLOSED SESSION

Adjourned to Closed Session at 5:01 p.m. for the purpose of discussing:

- 4.1 Public Employee Discipline/Dismissal/Suspension/Release/Leave/Assignment/Nonreelection/Nonreappointment/Resignation/Reinstatement Pursuant to Government Code §54957
- 4.2 Personnel Matters Public Employee Appointments/ Employment Pursuant to Government Code §54957
- 4.3 Conference with labor negotiators Dr. Alex Cherniss, Superintendent; Gary Stine, Assistant Superintendent, Administrative Services; Dr. Issaic Gates, Assistant Superintendent, Human Resources
- 4.4 Claim(s)

5. REGULAR SESSION

Reconvened to Regular Session at 6:23 p.m.

6. REPORT OF BOARD ACTION TAKEN IN CLOSED SESSION

The Board took action to approve the special education settlement agreement for Student Identification No. 1743 for \$5,500.

Moved by: Leandra Blades

Seconded by: Carrie Buck

Aye Shawn Youngblood, Leandra
Blades, Todd Frazier, Marilyn
Anderson, and Carrie Buck

Carried 5-0

Invocation by Major Gene Hernandez

7. PLEDGE OF ALLEGIANCE TO THE FLAG

8. ROLL CALL

Members Present: Shawn Youngblood, President;
Leandra Blades, Vice President; Todd Frazier,
Clerk; Marilyn Anderson, Trustee; Carrie Buck,
Trustee; Dr. Alex Cherniss, Secretary; Aidan
Mintzer, Student Board Member

9. APPROVAL OF AGENDA

Approved the November 14, 2023 Board of Education
agenda, as amended.

Moved by: Leandra Blades

Seconded by: Marilyn Anderson

Aye Shawn Youngblood, Leandra
Blades, Todd Frazier, Marilyn
Anderson, and Carrie Buck

Carried 5-0

Preferential Student Board Member Vote: Aye

10. PUBLIC COMMENT ANNOUNCEMENT

11. APPROVAL OF MINUTES

Approved the minutes of the Regular Meeting of
October 10, 2023 as presented.

Moved by: Marilyn Anderson

Seconded by: Todd Frazier

Aye Shawn Youngblood, Leandra
Blades, Todd Frazier, Marilyn
Anderson, and Carrie Buck

Carried 5-0

12. RECOGNITIONS

You Are the Advantage Award was presented to Valerie Hibbard, Rio Vista Noon Duty Supervisor.

13. STUDENT BOARD REPORT

Student Board Member Aidan Mintzer provided a report of the activities and events occurring at the district's high schools.

14. PUBLIC COMMENT

The following people addressed the Board:

- Rey Lejano re: 2024-25 calendar
- Pam re: lack of transparency
- Andy Falco re: parents' rights
- Linda Cone re: parent notification
- Judy Desjardin re: research on gender dysphoria
- Shani Murray re: lights at El Dorado, charter school, and parent notification

15. PRESENTATIONS

15.1 Learning Recovery Emergency Block Grant and Targeted Intervention

15.2 2024-25 High School Graduation Requirements Update

16. BOARD INFORMATION

16.1 School Fees and Donations for Extra-Curricular Activities

17. CONSENT CALENDAR

Approved the following listed recommendations.

Moved by: Carrie Buck

Seconded by: Leandra Blades

Aye Shawn Youngblood, Leandra
Blades, Todd Frazier, Marilyn

18. CONSENT CALENDAR - SUPERINTENDENT

18.1 Approved Diligent Community's Board Policy Publisher.

19. CONSENT CALENDAR - BUSINESS SERVICES

19.1 Approved/ratified purchase orders in the following amounts: (2023/24)-General Fund (0101), \$7,997,026.77; Child Development Fund (1212), \$6,709.70; Cafeteria Fund (1313), \$8,622.04; Capital Facilities Fund (2525), \$206,251.24; School Facilities Fund Prop 47 (3539), \$10,800.87; Capital Facilities Agency Fund (2545), \$215,692.53.

19.2 Approved warrant listings in the following amounts: Check #257786 through 258780; current year expenditures (September 24, 2023 through October 28, 2023) \$12,957,401.90; and payroll registers 3A, \$13,916,045.88, 3B, \$5,560,465.99.

19.3 Accepted as complete the project(s) listed and authorized filing Notice(s) of Completion.


[NOC Detail.docx](#) 

19.4 Approved the declaration of property surplus, disposal of the items by public auction, and disposal of any items not acceptable for auction by the most economical means.

19.5 Approved the consultant services agreement to provide annual five-year developer fee reports for fiscal year 2022-23 with Koppel & Gruber, as listed in accordance with Board Policy No. 4124, Retention of Consultants.


19.6 Approved agreement for legal services with Tao/Rossini APC, effective November 15,

2023 through November 30, 2026.

19. Adopted revised Board Policy 3542.31, Free and Reduced-Price Meals.
[3542.31BP.pdf](#) 
- 19.8 Approved renewal of the agreement with Super Co-Op from July 1, 2024 through June 30, 2025.
- 19.9 Approved blanket use of the previously authorized CMAS Contract No. 3-16-36-0052B to Konica Minolta Corporation, and CMAS Contract No. 3-17-36-0030B and County of Los Angeles Contract No. MA-IS-2140251-1 to Xerox Corporation to replace district copiers, effective November 15, 2023 through November 14, 2024.
- 19.10 Authorized use of the California Community Colleges Contract No. CB 00003237 for the purchase and lease of products and services from Konica Minolta Business Solutions, U.S.A., Inc., effective November 14, 2023 through May 20, 2024, and approved blanket use of the contract to replace district copiers.
- 19.11 Approved an increase to the authorized amount with Certified Transportation Services, Inc.; Whittier Christian High School; Hot Dogger Tours, dba Gold Coast Tours; and First Student, Inc. for transportation services through June 30, 2024.
- 19.12 Renewed the service agreement for a ticketing system with VBO Tickets, effective November 17, 2023 to November 16, 2024.




20. CONSENT CALENDAR - CURRICULUM AND INSTRUCTION

- 20.1 Approved the Independent Contractor Agreement with Diego Morales Catering for the principal meeting and coaching session on December 14, 2023.

- 20.2 Ratified the Master Contract Non-Public School Agreement with Joan Macy, dba Renaissance Community Prep for the 2023-24 school year.
- 20.3 Ratified the Master Contract with Ocean View School for the 2023-24 school year.
- 20.4 Ratified the Master Contract with Oak Grove Institute Foundation, Inc. for the 2023-24 school year.
- 20.5 Approved the Independent Contractor Agreement with Marta Shinn, Variations Psychology PC Provider of Psychological Assessment Services for the 2023-24 school year.
- 20.6 Approved the Independent Contractor Agreement with Assessment, Consultation & Treatment, Inc. (Paula Santos), provider of F.B.A. Assessment Services for the 2023-24 school year.
- 20.7 Approved the Master Contract with Inside the Outdoors to include the expanded learning school sites for the 2023-24 school year.
- 20.8 Approved Resolution No. 23-13, California State Preschool Program continued funding application for the 2024-24 fiscal year.
[Resolution No. 23-13.pdf](#) 
- 20.9 Approved the Disciplinary Genre Writing Professional Development partnership agreement with the Orange County Department of Education (OCDE) during the 2023-24 school year.
- 20.10 Approved the TK-5/6 Math Standards and Instructional Practices Professional Development partnership agreement with the Orange County Department of Education (OCDE) during the 2023-24 school year.

- 20.11 Approved the contract with KidzToPros to provide twenty-two weeks of recess enrichment programs at Woodsboro Elementary School from January 8 - May 31, 2024.
- 20.12 Item pulled by Dr. Alex Cherniss
Ratify the addition of the new middle school eSports elective course request that was approved by the Curriculum Council on May 4, 2023.
- 20.13 Ratified the addition of the new middle school performing arts dance elective course request that was approved by the Curriculum Council on May 4, 2023.
- 20.14 Ratified the addition of the new middle school performing arts I, II, III, and IV elective courses that were approved by the Curriculum Council on May 4, 2023.
- 20.15 Approved the quote to purchase additional software licenses from IXL Learning to support the before and after-school math intervention programs and math labs at the middle schools for the 2023-24 school year.
- 20.16 Approved the annual renewal with Final Draft to purchase EDU site license screenwriting software used for instruction in our Film and Broadcasting Career Technical Education (CTE) Pathways.
- 20.17 Approved the annual MOU with the North Orange County Regional Occupational Program (NOCROP) for the Career Technical Education (CTE) Incentive Grant Application.
- 20.18 Approved the Independent Contractor Agreement with Mark Burnett for the annual Middle School Unified Dance Party at Yorba Linda Middle School on February 29, 2024.
- 20.19 Approved the quote with Edmentum to purchase an additional 50 APEX licenses for the following sites: Buena Vista Virtual Academy, Parkview School, El Camino Real

High School, Credit Recovery Night School, and our comprehensive high schools for credit recovery purposes.



- 20.20 Presented the Williams Settlement Legislation 1st Quarter Report for the 2023-24 Fiscal Year.
20. Accepted gifts as listed, such action being
21 in compliance with Education Code Section 41032, and directed the Superintendent to send letters of appreciation.
- [Gifts for November 14, 2023.docx](#) 
- [Book Donations to Bryant Ranch 11.14.23.pdf](#)

- [Book Donations to Sierra Vista 11.14.23.pdf](#)


21. CONSENT CALENDAR - STUDENT SERVICES

- 21.1 Approved the school-sponsored field trip for Esperanza High School Jazz Ensemble to participate in the Live Performing Arts Academy Jazz Festival Competition in Folsom, California on April 25-28, 2024.
- 21.2 Approved the school-sponsored field trip for Esperanza High School Jazz Ensemble to participate in the Essentially Ellington Southwestern Regional Jazz Festival in Las Vegas, Nevada on February 15-18, 2024.
- 21.3 Approved the school-sponsored field trip for Valencia High School to participate in the CIF State Cross Country Championships in Fresno, California on November 24-25, 2023.
- 21.4 Approved the school-sponsored field trip for Valencia High School girls varsity basketball team to participate in the 2023 KSA Events Basketball Tournament in Orlando, Florida on December 12-17, 2023.
- 21.5 Approved the school-sponsored field trip for El Dorado High School girls basketball

to participate in the San Diego Classic Varsity Girls Basketball Tournament in San Diego, California on December 27-30, 2023.

22. CONSENT CALENDAR - HUMAN RESOURCES

- 22.1 Approved California's Minimum Wage Increase.
- 22.2 Approved Northern Arizona University, Student Placement Agreement, November 15, 2023 - November 15, 2026.
- 22.3 Approved Chapman University Master Agreement, November 15, 2023-November 14, 2026.
- 22.4 Approved Pepperdine Graduate School of Education and Psychology, Directed Teaching Agreement, November 15, 2023-July 31, 2026.
- 22.5 Approved Stanbridge University, Student fieldwork/Clinical Agreement, November 15, 2023-November 14, 2026.
- 22.6 Approved the Classified Human Resources Board Report.
[Class Board 11-14-23.doc](#) 
- 22.7 Approved the Certificated Human Resources Board Report.
[Cert Board 11-14-23.doc](#) 

23. SUPERINTENDENT'S REPORT

Superintendent Dr. Alex Cherniss reported on:

- Read for the Record
- High School Showcase
- Thanksgiving
- Veterans Day Ceremony at El Dorado High School

24. BOARD REPORT

Board members Buck, Anderson, Frazier, Blades, and Youngblood reported on school visits, conference attendance, and meeting preparation.

25. ADJOURNMENT

Adjourned the November 14, 2023 Board of Education Meeting at 8:30 p.m.

Moved by: Leandra Blades

Seconded by: Marilyn Anderson

Aye Shawn Youngblood, Leandra
Blades, Todd Frazier, Marilyn
Anderson, and Carrie Buck

Carried 5-0

Preferential Student Board Member Vote: Aye

Draft

**Placentia-Yorba Linda Unified School District
Board of Education
1301 E. Orangethorpe Avenue
Placentia, California 92870**

SCHEDULE OF 2024 BOARD OF EDUCATION MEETINGS

January 16, 2024	Seat Student Board Representative
February 13, 2024	
March 12, 2024	
April 16, 2024 April 30, 2024 (5:00 p.m.)	LCAP Review Draft Study Session
May 7, 2024	
June 4, 2024 (5:00 p.m.) June 18, 2024	Public Hearings: LCAP/Budget
August 13, 2024	Seat Student Board Representative
September 10, 2024	
October 8, 2024	
November 19, 2024	
December 17, 2024	Organizational Meeting

Regular Board meetings begin at 6:00 p.m.; Closed Session at 5:00 p.m. (Closed Session times may vary depending on Closed Session agenda items.)

Adopted:

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

AUDIT REPORT FOR 2022-23

Background

In accordance with Education Code Section 41020 and 84040, an annual audit must be performed on the books and accounts of the district, including an audit of school district income and expenditures by source of funds. The annual audit report must be filed with the State Controller by December 15 each year.

The 2022-23 audit report for Placentia-Yorba Linda Unified School District was completed by Nigro & Nigro, PC, including comments and recommendations. In accordance with Education Code, the audit reports will be filed with the County Superintendent of Schools, the State Department of Education, and the Department of Finance.

To complete the audit process, the audit report is presented for acceptance to the Board of Education and is available under separate cover.

Financial Impact

Not applicable

Administrator

Gary Stine, Assistant Superintendent, Administrative Services

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
ORANGE COUNTY
AUDIT REPORT
For the Fiscal Year Ended
June 30, 2023

NIGRO
& NIGRO^{PC}

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

For the Fiscal Year Ended June 30, 2023

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PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
For the Fiscal Year Ended June 30, 2023
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Financial Section

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INDEPENDENT AUDITORS' REPORT

Governing Board
Placentia-Yorba Linda Unified School District
Placentia, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Placentia-Yorba Linda Unified School District, as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Placentia-Yorba Linda Unified School District, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of proportionate share of the net pension liability, schedule of pension contributions, schedule of changes in the District's total OPEB liability and related ratios, schedule of the District's proportionate share of the net OPEB liability-MPP Program, and the notes to the required supplementary information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

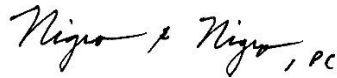
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Schedule of Expenditures of Federal Awards as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and other supplementary information listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information, except for the LEA Organization Structure, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and other supplementary information listed in the table of contents, except for the LEA Organization Structure are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The LEA Organization Structure has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Murrieta, California
November 29, 2023

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2023

This discussion and analysis of Placentia-Yorba Linda Unified School District's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2023. Please read it in conjunction with the District's financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

- The District-wide net position, consisting of the entire activities of the District except fiduciary activities, increased by roughly \$76.7 million or 321.5% over the course of the year.
- Overall District-wide revenues were \$451.9 million.
- The total cost of basic programs was \$375.2 million. Because a portion of these costs was paid for with charges, fees, and intergovernmental aid, the net cost that required taxpayer funding was just \$243.5 million.
- Governmental funds increased by \$47.7 million, or 29.6%.
- Reserves for the General Fund increased by \$1.5 million, or 9.2%. Revenues and other financing sources were \$402.2 million and expenditures and other uses were \$355.1 million.

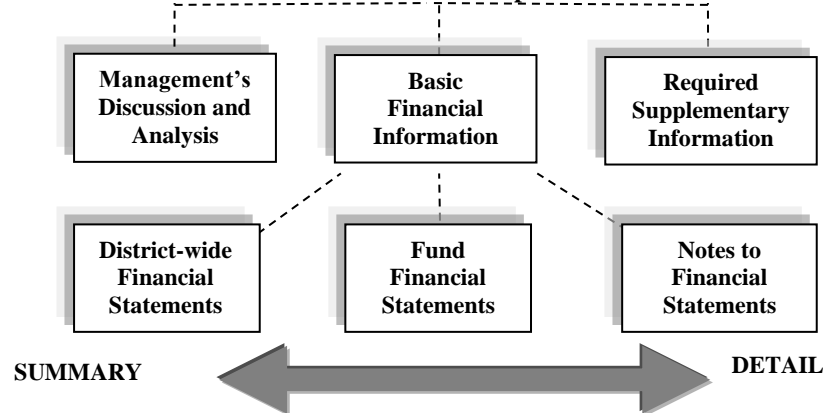
OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *District-wide financial* statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are *fund financial* statements that focus on individual parts of the District, reporting the District's operations in more detail than the District-wide statements.
 - The *governmental funds* statements tell how basic services like regular and special education were financed in the short term as well as what remains for future spending.
 - Short and long-term financial information about the activities of the District that operate like businesses (self-insurance funds) are provided in the *proprietary funds* statements.
 - The *fiduciary funds* statement provides information about the financial relationships in which the District acts solely as a trustee or custodian for the benefit of others to whom the resources belong.

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.

Figure A-1. Organization of Placentia-Yorba Linda Unified School District's Annual Financial Report



PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

District-Wide Statements

The District-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two District-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the District's financial health, or *position*.

- Over time, increases and decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's demographics and the condition of school buildings and other facilities.
- In the District-wide financial statements, the District's activities are categorized as *Governmental Activities*. Most of the District's basic services are included here, such as regular and special education, transportation, and administration. Property taxes and state aid finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds – not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.
- The District establishes other funds to control and manage money for particular purposes (like repaying its long-term debt) or to show that it is properly using certain revenues.

The District has three kinds of funds:

- 1) ***Governmental funds*** – Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information on a separate reconciliation page that explains the relationship (or differences) between them.
- 2) ***Proprietary funds*** – When the District charges other District funds for the services it provides, these services are reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and Statement of Activities. In fact, the District's internal service fund is included within the governmental activities reported in the District-wide statements but provide more detail and additional information, such as cash flows. The District uses the internal service fund to report activities that relate to the District's self-insured programs for workers' compensation claims, health and welfare benefits, and property and liability claims.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Fund Financial Statements (continued)

- 3) **Fiduciary funds** – Fiduciary funds are used to account for resources held for the benefit of parties outside the District. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs. The District's fiduciary funds include CFD custodial funds. The accounting used for fiduciary funds is much like that used for proprietary funds.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net Position. The District's combined net position was higher on June 30, 2023 than it was the year before, increasing 321.5% to \$100.6 million (See Table A-1).

Table A-1: Statement of Net Position

	Governmental Activities		
	2023	2022	Net Change
Assets			
Current assets	\$ 262,163,877	\$ 211,924,473	\$ 50,239,404
Capital assets	496,233,652	510,017,063	(13,783,411)
Total assets	<u>758,397,529</u>	<u>721,941,536</u>	<u>36,455,993</u>
Total Deferred outflows of resources	<u>105,034,726</u>	<u>69,352,627</u>	<u>35,682,099</u>
Liabilities			
Current liabilities	34,345,745	34,021,311	324,434
Long-term liabilities	675,190,974	601,116,159	74,074,815
Total liabilities	<u>709,536,719</u>	<u>635,137,470</u>	<u>74,399,249</u>
Total Deferred inflows of resources	<u>53,344,913</u>	<u>132,303,629</u>	<u>(78,958,716)</u>
Net position			
Net investment in capital assets	188,853,785	174,177,794	14,675,991
Restricted	155,077,848	119,796,996	35,280,852
Unrestricted	(243,381,010)	(270,121,726)	26,740,716
Total net position	<u>\$ 100,550,623</u>	<u>\$ 23,853,064</u>	<u>\$ 76,697,559</u>

Changes in net position, governmental activities. The District's total revenues increased 21.0% to \$451.9 million (See Table A-2). The increase is due primarily to increase in state and federal categorical revenues.

The total cost of all programs and services increased 12.9% to \$375.2 million. The District's expenses are predominantly related to educating and caring for students, 74.6%. The purely administrative activities of the District accounted for just 4.1% of total costs. A significant contributor to the increase in costs was due to increased expenses from federal and state grants, salaries and benefits increases, and increased pension expenses.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

*Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023*

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (continued)

Table A-2: Statement of Activities

	Governmental Activities		
	2023	2022	Net Change
Revenues			
Program Revenues:			
Charges for services	\$ 9,081,755	\$ 7,231,557	\$ 1,850,198
Operating grants and contributions	122,645,968	83,628,034	39,017,934
Capital grants and contributions	45,536	9,741	35,795
General Revenues:			
Property taxes	189,616,977	181,519,669	8,097,308
Federal and state aid not restricted	125,072,340	97,020,485	28,051,855
Other general revenues	5,462,439	4,184,365	1,278,074
Total Revenues	<u>451,925,015</u>	<u>373,593,851</u>	<u>78,331,164</u>
Expenses			
Instruction-related	244,081,284	220,271,385	23,809,899
Pupil services	35,858,125	29,831,023	6,027,102
Administration	15,291,112	11,772,448	3,518,664
Plant services	38,920,801	32,308,200	6,612,601
All other activities	41,076,134	38,106,009	2,970,125
Total Expenses	<u>375,227,456</u>	<u>332,289,065</u>	<u>42,938,391</u>
Increase (decrease) in net position	<u>\$ 76,697,559</u>	<u>\$ 41,304,786</u>	<u>\$ 35,392,773</u>
Total Net Position	<u>\$ 100,550,623</u>	<u>\$ 23,853,064</u>	

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of \$208.5 million, which is above last year's ending fund balance of \$160.8 million. The primary cause of the increased fund balance is due to increased federal and state grant funding.

Table A-3: The District's Fund Balances

Fund	Fund Balances				
	July 1, 2022	Revenues	Expenditures	Other Sources and (Uses)	June 30, 2023
General Fund	\$ 92,334,942	\$ 398,818,288	\$ 348,465,160	\$ (3,205,215)	\$ 139,482,855
Student Activities Fund	2,882,530	3,849,037	4,164,361	-	2,567,206
Special Education Pass-Through Fund	2,283	6,693,217	6,710,881	-	(15,381)
Child Development Fund	2,816,762	7,534,392	6,254,796	(500,000)	3,596,358
Cafeteria Fund	6,033,719	14,922,549	10,402,752	3,366	10,556,882
Deferred Maintenance Fund	1,669,851	3,523,785	903,459	-	4,290,177
Capital Facilities Fund	7,496,378	6,326,823	2,127,010	-	11,696,191
County School Facilities Fund	1,739,728	23,165	42,612	-	1,720,281
Special Reserve Fund (Capital Outlay)	11,784,297	8,850,842	7,238,134	-	13,397,005
Bond Interest and Redemption Fund	34,036,818	20,244,663	33,110,058	-	21,171,423
Totals	<u>\$ 160,797,308</u>	<u>\$ 470,786,761</u>	<u>\$ 419,419,223</u>	<u>\$ (3,701,849)</u>	<u>\$ 208,462,997</u>

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

*Management’s Discussion and Analysis
For the Fiscal Year Ended June 30, 2023*

FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS (continued)

General Fund Budgetary Highlights

Over the course of the year, the District revised the annual operating budget several times. The major budget amendments fall into these categories:

- Revenues – increased by \$61.5 million primarily to reflect federal and state budget actions.
- Salaries and benefits costs – increased \$26.4 million to reflect revised cost estimates.
- Other non-personnel expenses – increased \$9.9 million to revise operational cost estimates.

While the District's final budget for the General Fund anticipated that revenues would exceed expenditures by about \$25.9 million, the actual results for the year show that revenues exceeded expenditures by roughly \$50.4 million. Actual revenues were \$5.9 million less than anticipated, and expenditures were \$30.4 million less than budgeted.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of 2022-23, the District had invested \$3.3 million in new capital assets, related to the District’s ongoing modernization program. (More detailed information about capital assets can be found in Note 6 to the financial statements). Total depreciation expense for the year exceeded \$17.1 million.

Table A-4: Capital Assets at Year-End, Net of Depreciation

	Governmental Activities		
	2023	2022	Net Change
Land	\$ 110,913,679	\$ 110,913,679	\$ -
Improvement of sites	24,083,766	25,559,438	(1,475,672)
Buildings	356,121,284	369,470,466	(13,349,182)
Equipment	3,828,567	3,522,793	305,774
Construction in progress	1,286,356	550,687	735,669
Total	\$ 496,233,652	\$ 510,017,063	\$ (13,783,411)

Long-Term Debt

At year-end the District had \$675.2 million in long-term debt – an increase of 12.3% from last year – as shown in Table A-5. (More detailed information about the District's long-term liabilities is presented in Notes 7-9 to the financial statements).

Table A-5: Outstanding Long-Term Debt at Year-End

	Governmental Activities		
	2023	2022	Net Change
General obligation bonds	\$ 268,683,490	\$ 291,203,213	\$ (22,519,723)
Certificates of participation	90,168,274	94,820,309	(4,652,035)
Compensated absences	4,342,227	3,906,259	435,968
Claims liability	5,689,316	4,710,183	979,133
Other postemployment benefits	56,310,095	50,334,445	5,975,650
Net pension liability	249,997,572	156,141,750	93,855,822
Total	\$ 675,190,974	\$ 601,116,159	\$ 74,074,815

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2023

FACTORS BEARING ON THE DISTRICT'S FUTURE

State Budget

The Legislature passed an initial budget package on June 15, 2023. The Legislature's budget package adopted LAO estimates of local property tax revenues, which resulted in an increase to the Proposition 98 guarantee by \$2.1 billion across 2022-23 and 2023-24. The legislative package used this additional funding primarily to help maintain previously approved programs. Relative to the May Revision, the Legislature's budget package also: (1) reallocated projected unspent funds in child care and State Preschool programs to increase provider rates and reduce family fees beginning October 1, 2023; (2) included a slightly different mix of reductions as the Governor from climate change-related packages (although a similar overall level); (3) restored \$1 billion in 2023-24 in proposed General Fund reductions to transit capital funding and added flexibility to allow local agencies to use this funding for operations; (4) rejected the Governor's proposals to use General Fund cash to pay for certain capital outlay project costs, instead using lease revenue bond financing to pay for these costs; and (5) accelerated the time line to spend funds for MCO tax-related augmentations to around four years from eight to ten years. The Legislature passed an amended budget act and associated trailer bills on June 27, 2023 and June 29, 2023.

K-14 Education

Funds Modest Increase in School and Community College Funding

The Proposition 98 minimum guarantee depends upon various formulas that adjust for several factors, including changes in state General Fund revenue. For 2022-23, the guarantee is down \$3 billion (2.7 percent) compared with the estimates made in June 2022. The decrease in the guarantee is primarily attributable to lower General Fund revenue estimates, somewhat offset by higher local property tax revenue. For 2023-24, the guarantee increases by \$953 million (0.9 percent) relative to the revised 2022-23 level. For 2023-24, projected increases in property tax revenue offset declines associated with lower General Fund revenue estimates.

Increase in Required Reserve Deposits

In certain circumstances, the Constitution requires the state to deposit some of the available Proposition 98 funding into a statewide reserve account for schools and community colleges. Under the adopted budget plan, the state deposits a total of \$7.5 billion into this account across the 2021-22 through 2023-24 period—an increase of \$1.3 billion compared with the estimates made in June 2022. The higher required deposits are primarily due to revenue estimates from the administration that have capital gains accounting for a larger share of General Fund revenue over the period.

Provides Large COLA to School and Community College Districts

In addition to the required reserve deposits, the budget package has several ongoing and one-time increases. The largest ongoing augmentation is \$4.8 billion to provide an 8.22 percent COLA for K-12 and community college programs. In K-12, the budget also includes \$300 million ongoing targeted to low-income schools with relatively high rates of student mobility within the school year, as well as \$250 million one time for literacy coaches and reading specialists.

Budget Has Notable K-14 Structural Gap

The 2023-24 Proposition 98 spending level is not sufficient to fully fund all ongoing spending authorized in the budget package. To cover these costs, the budget package uses \$1.9 billion in one-time, prior-year funding to fund the primary school and community college funding formulas (\$1.6 billion for schools and \$290 million for California Community Colleges). Using one-time funds to cover ongoing costs creates a deficit in the Proposition 98 budget the following year.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

*Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2023*

FACTORS BEARING ON THE DISTRICT'S FUTURE (continued)

Funds School Facilities Grants

The 2022-23 budget package provided \$1.3 billion one-time non-Proposition 98 General Fund to cover the state share for new construction and modernization projects under the School Facility Program (SFP). The 2022-23 budget package also included intent language to provide an additional \$2.1 billion in 2023-24 and \$875 million in 2024-25. The budget provides about \$2 billion to the SFP in 2023-24, which is \$100 million less than the previously intended augmentation, and continues to assume an additional \$875 million will be provided in 2024-25. The budget also delays the intended \$550 million non-Proposition 98 General Fund increase to the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program from 2023-24 to 2024-25.

All of these factors were considered in preparing the Placentia-Yorba Linda Unified School District budget for the 2023-24 fiscal year.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the Assistant Superintendent, Business Services, Placentia-Yorba Linda Unified School District at (714) 985-8419.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Statement of Net Position

June 30, 2023

	Governmental Activities
ASSETS	
Deposits and investments	\$ 234,692,469
Accounts receivable	27,059,426
Prepaid expenses	2,221
Inventories	409,761
Capital assets:	
Non-depreciable capital assets	112,200,035
Depreciable capital assets	672,338,053
Less accumulated depreciation	(288,304,436)
Total assets	<u>758,397,529</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts on refunding	3,044,624
Deferred outflows related to OPEB	6,173,914
Deferred outflows related to pensions	95,816,188
Total deferred outflows of resources	<u>105,034,726</u>
LIABILITIES	
Accounts payable	24,706,517
Accrued interest payable	3,277,149
Unearned revenue	6,362,079
Noncurrent liabilities	
Due or payable within one year	17,445,319
Due in more than one year:	
Other than OPEB and pensions	351,437,988
Total OPEB liability	56,310,095
Net pension liability	249,997,572
Total liabilities	<u>709,536,719</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to OPEB	9,086,133
Deferred inflows related to pensions	44,258,780
Total deferred inflows of resources	<u>53,344,913</u>
NET POSITION	
Net investment in capital assets	188,853,785
Restricted for:	
Capital projects	26,772,354
Debt service	21,171,423
Student activities	2,567,206
Self-insurance programs	16,942,968
Categorical programs	87,623,897
Unrestricted	<u>(243,381,010)</u>
Total net position	<u>\$ 100,550,623</u>

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
Statement of Activities
For the Fiscal Year Ended June 30, 2023

Functions/Programs	Expenses	Program Revenues			Net Revenue (Expense) and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					Governmental Activities
Instruction	\$ 204,003,495	\$ 475,635	\$ 74,778,326	\$ 45,536	\$ (128,703,998)
Instruction-Related Services:					
Supervision of instruction	18,456,183	657,352	5,868,716	-	(11,930,115)
Instructional library, media and technology	1,955,400	-	23,565	-	(1,931,835)
School site administration	19,666,206	1,720	(27,818)	-	(19,692,304)
Pupil Support Services:					
Home-to-school transportation	9,370,235	-	-	-	(9,370,235)
Food services	10,327,170	120,377	16,328,136	-	6,121,343
All other pupil services	16,160,720	17,682	7,269,409	-	(8,873,629)
General Administration Services:					
Data processing services	4,307,103	-	491,012	-	(3,816,091)
Other general administration	10,984,009	27,590	2,259,859	-	(8,696,560)
Plant services	38,920,801	273,175	293,502	-	(38,354,124)
Ancillary services	4,669,707	63,308	3,902,383	-	(704,016)
Enterprise activities	7,325,112	-	40	-	(7,325,072)
Interest on long-term debt	14,364,122	-	-	-	(14,364,122)
Other outgo	14,717,193	7,444,916	11,458,838	-	4,186,561
Total Governmental Activities	\$ 375,227,456	\$ 9,081,755	\$ 122,645,968	\$ 45,536	(243,454,197)
General Revenues:					
					189,616,977
					125,072,340
					2,135,145
					3,327,294
					<u>320,151,756</u>
					76,697,559
					<u>23,853,064</u>
					<u>\$ 100,550,623</u>

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Balance Sheet – Governmental Funds

June 30, 2023

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS			
Deposits and investments	\$ 147,887,011	\$ 65,236,836	\$ 213,123,847
Accounts receivable	23,419,705	3,252,862	26,672,567
Due from other funds	1,167,803	212,829	1,380,632
Stores inventories	153,682	256,079	409,761
Prepaid expenditures	2,221	-	2,221
Total Assets	\$ 172,630,422	\$ 68,958,606	\$ 241,589,028
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 21,620,097	\$ 2,947,798	\$ 24,567,895
Due to other funds	1,210,063	985,994	2,196,057
Unearned revenue	6,027,230	334,849	6,362,079
Total Liabilities	28,857,390	4,268,641	33,126,031
Fund Balances			
Nonspendable	324,903	256,079	580,982
Restricted	73,480,716	64,398,085	137,878,801
Committed	30,169,615	-	30,169,615
Assigned	22,043,987	53,465	22,097,452
Unassigned	17,753,811	(17,664)	17,736,147
Total Fund Balances	143,773,032	64,689,965	208,462,997
Total Liabilities and Fund Balances	\$ 172,630,422	\$ 68,958,606	\$ 241,589,028

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

*Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2023*

Total fund balances - governmental funds \$ 208,462,997

In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.

Capital assets at historical cost:	784,538,088	
Accumulated depreciation:	<u>(288,304,436)</u>	
Net:		496,233,652

In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was: (3,277,149)

Deferred amounts on refunding represent amounts paid to an escrow agent in excess of the outstanding debt at the time of the payment for refunded bonds which have been defeased. In the government-wide statements it is recognized as a deferred outflow. The remaining deferred amounts on refunding at the end of the period were: 3,044,624

In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	268,683,490	
Certificates of participation payable	90,168,274	
Compensated absences payable	4,342,227	
Other postemployment benefits	56,310,095	
Net pension liability	<u>249,997,572</u>	
Total		(669,501,658)

In governmental funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported. Deferred outflows and inflows relating to OPEB for the period were:

Deferred outflows of resources	6,173,914	
Deferred inflows of resources	<u>(9,086,133)</u>	
Total		(2,912,219)

In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported. Deferred inflows and outflows relating to pensions for the period were:

Deferred outflows of resources	95,816,188	
Deferred inflows of resources	<u>(44,258,780)</u>	
Total		51,557,408

Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets and liabilities of internal service funds are reported with governmental activities in the statement of net position. Net position for internal service funds is:

16,942,968

Total net position - governmental activities \$ 100,550,623

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

*Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2023*

	General Fund	Non-Major Governmental Funds	Total Governmental Funds
REVENUES			
LCFF sources	\$ 273,709,137	\$ -	\$ 273,709,137
Federal sources	22,725,333	9,958,920	32,684,253
Other state sources	94,154,124	13,964,671	108,118,795
Other local sources	11,753,479	44,521,097	56,274,576
Total Revenues	<u>402,342,073</u>	<u>68,444,688</u>	<u>470,786,761</u>
EXPENDITURES			
Current:			
Instruction	220,142,956	1,056,854	221,199,810
Instruction-Related Services:			
Supervision of instruction	14,674,968	5,029,714	19,704,682
Instructional library, media and technology	2,068,915	-	2,068,915
School site administration	21,097,507	-	21,097,507
Pupil Support Services:			
Home-to-school transportation	9,914,264	-	9,914,264
Food services	72,127	10,198,257	10,270,384
All other pupil services	18,864,088	-	18,864,088
Ancillary services	539,842	4,164,361	4,704,203
Enterprise activities	1,924,140	-	1,924,140
General Administration Services:			
Data processing services	4,371,299	-	4,371,299
Other general administration	9,459,532	6,714,688	16,174,220
Transfers of indirect costs	(372,723)	372,723	-
Plant services	38,037,123	5,615	38,042,738
Capital outlay	514,763	2,190,444	2,705,207
Intergovernmental transfers	8,006,312	-	8,006,312
Debt service:			
Principal	-	27,572,258	27,572,258
Interest	53,506	12,745,690	12,799,196
Total Expenditures	<u>349,368,619</u>	<u>70,050,604</u>	<u>419,419,223</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>52,973,454</u>	<u>(1,605,916)</u>	<u>51,367,538</u>
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	500,000	3,366	503,366
Interfund transfers out	(3,705,215)	(500,000)	(4,205,215)
Total Other Financing Sources and Uses	<u>(3,205,215)</u>	<u>(496,634)</u>	<u>(3,701,849)</u>
Net Change in Fund Balances	49,768,239	(2,102,550)	47,665,689
Fund Balances, July 1, 2022	94,004,793	66,792,515	160,797,308
Fund Balances, June 30, 2023	<u>\$ 143,773,032</u>	<u>\$ 64,689,965</u>	<u>\$ 208,462,997</u>

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

*Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,
and Changes in Fund Balances to the Statement of Activities*

For the Fiscal Year Ended June 30, 2023

Total net change in fund balances - governmental funds \$ 47,665,689

Amounts reported for governmental *activities* in the statement of activities are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period was:

	3,308,924	
Expenditures for capital outlay		
Depreciation expense	(17,092,335)	(13,783,411)

In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as a reduction of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 27,572,258

Deferred amounts on refunding represent amounts paid to an escrow agent in excess of the outstanding debt at the time of the payment for refunded bonds which have been defeased. In governmental funds these charges are recognized as an expenditure. However, in the statement of activities these amounts are amortized over the shorter of the life of the refunded bonds or the refunding bonds. The difference between current year amounts and the current year amortization was: (1,655,424)

In governmental funds, accreted interest on capital appreciation bonds is not recorded as an expenditure from current resources. In the government-wide statement of activities, however, this is recorded as interest expense for the period. Accreted interest additions less accreted interest paid during the year was: (2,943,068)

In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an other financing source or an other financing use in the period it is incurred. In the government-wide statements, the premium or discount is amortized over the life of the debt. Amortization of premiums or discount for the period was: 2,542,568

In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: 490,998

In the statement of activities, compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used (essentially, the amounts actually paid). (435,968)

In government funds, pension costs are recognized when employer contributions are made. In the statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: 18,908,861

In government funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between accrual-basis OPEB costs and actual employer contributions was: (2,444,094)

The internal service fund is used by management to charge the cost of self-insurance activities. The net revenue (expense) of the internal service fund is reported with governmental activities. 779,150

Change in net position of governmental activities \$ 76,697,559

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
Statement of Net Position – Proprietary Fund
June 30, 2023

	Governmental Activities Internal Service Funds
ASSETS	
Current Assets	
Deposits and investments	\$ 21,568,622
Accounts receivable	386,859
Due from other funds	<u>1,001,308</u>
Total Assets	<u>22,956,789</u>
LIABILITIES	
Current Liabilities	
Accrued liabilities	138,622
Due to other funds	<u>185,883</u>
Total current liabilities	324,505
Non-Current Liabilities	
Claims liability	<u>5,689,316</u>
Total Liabilities	<u>6,013,821</u>
NET POSITION	
Restricted	<u><u>\$ 16,942,968</u></u>

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

*Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Fund
For the Fiscal Year Ended June 30, 2023*

	Governmental Activities Internal Service Funds
OPERATING REVENUES	
In-District premiums and contributions	\$ 41,191,246
Total operating revenues	41,191,246
OPERATING EXPENSES	
Salaries and benefits	452,517
Supplies and materials	9,252
Services and other operating expenses	44,004,576
Total operating expenses	44,466,345
Operating Income (Loss)	(3,275,099)
NON-OPERATING REVENUES	
Interest income	352,400
Interfund transfers in	3,701,849
Total non-operating revenues	4,054,249
Change in net position	779,150
Net position, July 1, 2022	16,163,818
Net position, June 30, 2023	\$ 16,942,968

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
Statement of Cash Flows – Proprietary Fund
For the Fiscal Year Ended June 30, 2023

	Governmental Activities
	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from assessments made to other funds	\$ 41,164,301
Cash received from all other sources	2,700,541
Cash payments for payroll, insurance and operating costs	<u>(43,407,216)</u>
Net cash provided (used) by operating activities	457,626
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>309,470</u>
Net increase (decrease) in cash and cash equivalents	767,096
Cash, July 1, 2022	<u>20,801,526</u>
Cash, June 30, 2023	<u><u>\$ 21,568,622</u></u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:	
Operating income (loss)	\$ (3,275,099)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Interfund transfers in	3,701,849
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable	(26,945)
(Increase) decrease in due from other funds	(1,001,308)
Increase (decrease) in accounts payable	67,382
Increase (decrease) in due to other funds	12,614
Increase (decrease) in claims liability	<u>979,133</u>
Net cash provided (used) by operating activities	<u><u>\$ 457,626</u></u>

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
Statement of Fiduciary Net Position
June 30, 2023

	Debt Service Funds for Special Tax Bonds
ASSETS	
Deposits and investments	\$ 1,381,278
NET POSITION	
Restricted for CFD debt service	\$ 1,381,278

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
Statement of Changes in Fiduciary Net Position
June 30, 2023

	Debt Service Funds for Special Tax Bonds
ADDITIONS	
Local property taxes	\$ 558,646
Interest	59
	<hr/>
Total Additions	558,705
	<hr/>
DEDUCTIONS	
General administration	6,706
Debt service - interest	165,661
Debt service - principal	285,000
	<hr/>
Total Deductions	457,367
	<hr/>
Change in fiduciary net position	101,338
Net position - July 1, 2022	1,279,940
	<hr/>
Net position - June 30, 2023	\$ 1,381,278
	<hr/> <hr/>

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Placentia-Yorba Linda Unified School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

A. Reporting Entity

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, and agencies that are not legally separate from the District. For the District, this includes general operations, food service, and student-related activities of the District.

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District, in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

For financial reporting purposes, the component units have a financial and operational relationship which meets the reporting entity definition criteria of the Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity: Omnibus – An Amendment of GASB Statements No. 14 and No. 34*, and thus are included in the financial statements using the blended presentation method as if they were part of the District's operations because the Board of Trustees of the component units is essentially the same as the Board of Trustees of the District and because their purpose is to finance the construction of facilities to be used for the direct benefit of the District.

The Placentia-Yorba Linda Unified School District and the Community Facilities District (the CFD) No. 1 have a financial and operational relationship which meets the reporting entity definition criteria of the GASB Statement No. 14, *The Financial Reporting Entity*, for inclusion of the CFD as a component unit of the District. Accordingly, the financial activities of the CFD have been included in the financial statements of the District. The CFD's financial activity is presented in the Agency Fund. Debt instruments issued by the CFD do not represent liabilities of the District and are not included in the District-wide financial statements.

B. Basis of Presentation, Basis of Accounting

1. Basis of Presentation

District-Wide Financial Statements

The Statement of Net Position and the Statement of Activities display information about the primary government (the District) and its component units. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation, Basis of Accounting (continued)

1. Basis of Presentation (continued)

District-Wide Financial Statements (continued)

Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements

The fund financial statements provide information about the District's funds, including its fiduciary funds (and blended component units). Separate statements for each fund category – *governmental* and *fiduciary* - are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

Major Governmental Funds

The District maintains the following major governmental funds:

General Fund: This is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions except those accounted for in another fund are accounted for in this fund. The District also maintains a Deferred Maintenance Fund. This fund does not meet the definition of a special revenue fund as it is not primarily composed of restricted or committed revenue sources. Because this fund does not meet the definition of a special revenue fund under GASB 54, the activity in that fund is being reported within the General Fund.

Non-Major Governmental Funds

Special Revenue Funds: Special revenue funds are established to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

Student Activity Fund: The District maintains a separate fund for each school that operates an ASB fund, whether it is organized or not.

Special Education Pass-Through Fund: This fund is used by the Administrative Unit (AU) of a multi-district Special Education Local Plan Area (SELPA) to account for special education revenue passed through to other member districts.

Child Development Fund: This fund is used to account separately for federal, state, and local revenues to operate child development programs.

Cafeteria Fund: This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code* Sections 38090 and 38093).

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation, Basis of Accounting (continued)

1. Basis of Presentation (continued)

Non-Major Governmental Funds (continued)

Capital Projects Funds: Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

Capital Facilities Fund: This fund is used to primarily account separately for moneys received from fees levied on development projects as a condition of approval (*Education Code* Sections 17620-17626 and *Government Code* Section 65995 et seq.).

County School Facilities Fund: This fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070.10 et seq.).

Special Reserve Fund for Capital Outlay Projects: This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (*Education Code* Section 42840). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to fund 21, 25, 30, 35, or 49.

Debt Service Funds: Debt service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt.

Bond Interest and Redemption Fund: This fund is used for the repayment of bonds issued for the District (*Education Code* Sections 15125-15262).

Fiduciary Funds

Fiduciary funds are used to account for assets held in a trustee or custodial capacity for other than that cannot be used to support the District's own programs. The key distinction between trust and custodial funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held. The District maintains the following fiduciary funds:

Debt Service Fund for Special Tax Bonds: This fund is used to account for the accumulation of resources for, and the repayment of, Community Facility District bonds, interest and related costs.

Proprietary Funds: These funds are used to account for activities that are more business-like than government-like in nature. Proprietary funds are generally intended to be self-supporting and are classified as enterprise or internal service. The District has the following proprietary fund:

Self-Insurance Fund: Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds in the District. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code* Section 17566).

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation, Basis of Accounting (continued)

2. Measurement Focus, Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resource or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The District-wide and fiduciary financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities for the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

As a general rule the effect of interfund activity has been eliminated from the District-wide financial statements. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

3. Revenues - Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days. However, to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to state-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. The following revenue sources are considered to be both measurable and available at fiscal year-end: State apportionments, interest, certain grants, and other local sources.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Budgetary Data

The budgetary process is prescribed by provisions of the California *Education Code* and requires the governing board to hold a public hearing and adopt an operating budget no later than July 1 of each year. The District governing board satisfied these requirements. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for. For budget purposes, on behalf payments have not been included as revenue and expenditures as required under generally accepted accounting principles.

D. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

1. Cash and Cash Equivalents

The District considers cash and cash equivalents to be cash on hand and demand deposits. In addition, because the Treasury Pool is sufficiently liquid to permit withdrawal of cash at any time without prior notice or penalty, equity in the pool is also deemed to be a cash equivalent.

2. Inventories and Prepaid Items

Inventories are valued at cost using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

3. Capital Assets

Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Description	Estimated Lives
Buildings	20-50 years
Improvements	5-50 years
Equipment	2-15 years

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

4. Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

5. Compensated Absences

The liability for compensated absences reported in the District-wide statements consists of unpaid, accumulated vacation leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.

6. Leases

Lessee:

At the commencement of a lease, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the District determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The District uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the District generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the District is reasonably certain to exercise.

The District monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

6. Leases (continued)

Lessor:

At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The District uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The District monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

7. Subscription-Based Information Technology Arrangements

A SBITA is defined as a contract that conveys control of the right to use another party's information technology software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction.

The subscription term includes the period during which the District has a noncancellable right to use the underlying IT assets. The subscription term also includes periods covered by an option to extend or to terminate.

The District recognizes a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. The District recognizes the subscription liability at the commencement of the subscription term, which is when the subscription asset is placed into service. The subscription liability is measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments are discounted using the interest rate the SBITA vendor charges the District which may be implicit, or the District's incremental borrowing rate if the interest rate is not readily determinable. The District recognizes amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

8. Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District Plan and CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, the Plans recognize benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

9. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California State Teachers Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) plans and addition to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

10. Fund Balances

The fund balance for Governmental Funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable: Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

Restricted: Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

Committed: The District's highest decision-making level of authority rests with the District's Board. Fund balance is reported as committed when the Board passes a resolution that places specified constraints on how resources may be used. The Board can modify or rescind a commitment of resources through passage of a new resolution.

Assigned: Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

Unassigned: Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

11. Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

- **Net investment in capital assets** - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
- **Restricted** - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted net position** - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted".

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

F. Minimum Fund Balance Policy

This Fund Balance Policy establishes the procedures for reporting unrestricted fund balance in the General Fund financial statements. Certain commitments and assignments of fund balance will help ensure that there will be adequate financial resources to protect the District against unforeseen circumstances and events such as revenue shortfalls and unanticipated expenditures. The policy also authorizes and directs the Chief Financial Officer to prepare financial reports which accurately categorize fund balance as per Governmental Accounting Standards Board (GASB) No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

The District's minimum reserve standard is 3% as per the recommended level for districts with less than 30,000 ADA (California Department of Education) or not less than two months of General Fund operating expenditures, or up to 17% of General Fund expenditures and other financing uses.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed unless the governing board has provided otherwise in its commitment or assignment actions.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Property Tax Calendar

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. The Board of Supervisors levies property taxes as of September 1 on property values assessed on July 1. Secured property tax payments are due in two equal installments. The first is generally due November 1 and is delinquent with penalties on December 10, and the second is generally due on February 1 and is delinquent with penalties on April 10. Secured property taxes become a lien on the property on January 1.

H. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

NOTE 2 – DEPOSITS AND INVESTMENTS

Deposits and investments as of June 30, 2023 are classified in the accompanying financial statements as follows:

Governmental funds	\$ 213,123,847
Proprietary funds	<u>21,568,622</u>
Governmental Activities	234,692,469
Fiduciary funds	<u>1,381,278</u>
Total deposits and investments	<u>\$ 236,073,747</u>

Deposits and investments as of June 30, 2023 consist of the following:

Cash on hand and in banks	\$ 2,567,206
Cash in revolving fund	169,000
Cash collections awaiting deposit	305,000
Investments	<u>233,032,541</u>
Total deposits and investments	<u>\$ 236,073,747</u>

Pooled Funds

In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the interest-bearing Orange County Treasurer's Pooled Investment Fund. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the Orange County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the Orange County Treasurer, which is recorded on the amortized basis.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 2 – DEPOSITS AND INVESTMENTS (continued)

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit).

The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

As of June 30, 2023, \$3,300,552 of the District's bank balance was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agency, but not in the name of the District.

Investments - Interest Rate Risk

The District’s investment policy limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District’s investment policy limits investment purchases to investments with a term not to exceed three years. Investments purchased with maturity terms greater than three years require approval by the Governing Board. Investments purchased with maturities greater than one year require written approval by the Superintendent prior to commitment. Maturities of investments held at June 30, 2023, consist of the following:

	Rating	Reported Amount	Maturity		Fair Value Measurement
			Less Than One Year	One Year Through Five Years	
Investment maturities:					
U.S. Bank First American Treasury Obligations	AA	\$ 128,451	\$ 128,451	\$ -	Level 1
U.S. Bank Natl. Assoc. Commercial Paper Sweep	AA	1,381,278	1,381,278	-	Level 1
Orange County Investment Pool	N/A	231,522,812	231,522,812	-	Uncategorized
Total Investments		<u>\$ 233,032,541</u>	<u>\$ 233,032,541</u>	<u>\$ -</u>	

Investments - Credit Risk

The District’s investment policy limits investment choices to obligations of local, state and federal agencies, commercial paper, certificates of deposit, repurchase agreements, corporate notes, banker acceptances, and other securities allowed by *State Government Code* Section 53600. At June 30, 2023, all investments represented governmental securities which were issued, registered and held by the District’s agent in the District’s name.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 2 – DEPOSITS AND INVESTMENTS (continued)

Investments - Concentration of Credit Risk

The District does not place limits on the amount it may invest in any one issuer. At June 30, 2023, the District had the following investments that represent more than five percent of the District’s net investments other than the investment in the County Treasury.

First America Treasury Obligations	
U.S. Bank Natl. Assoc. Commercial Paper Sweep	91%
U.S. Bank First American Treasury Obligations	9%

Fair Value Measurements

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset’s fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 – Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 – Observable inputs other than Level 1 prices such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 – Unobservable inputs should be developed using the best information available under the circumstances, which might include the District’s own data. The District should adjust that date if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized – Investments in the Orange County Treasury Investment Pool are not measured using the input levels above because the District’s transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

All assets have been valued using a market approach, with quoted market prices.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable as of June 30, 2023, consisted of the following:

	Governmental Activities			
	General Fund	Non-Major Governmental Funds	Total Governmental Funds	Self-Insurance Funds
Federal Government:				
Categorical aid programs	\$ 12,056,163	\$ 1,287,966	\$ 13,344,129	\$ -
State Government:				
LCFF sources	1,551,532	-	1,551,532	-
Special education	21,294	-	21,294	-
Lottery	1,295,665	-	1,295,665	-
Categorical aid programs	6,640,308	1,373,325	8,013,633	-
Local:				
Interest	754,572	216,159	970,731	42,930
Other local	1,100,171	375,412	1,475,583	343,929
Total	\$ 23,419,705	\$ 3,252,862	\$ 26,672,567	\$ 386,859

NOTE 4 – INTERFUND TRANSACTIONS

A. Balances Due To/From Other Funds

Balances due to/from other funds at June 30, 2023, consisted of the following:

	Due From Other Funds			
	General Fund	Non-Major Governmental Funds	Self-Insurance Fund	Total
General Fund	\$ -	\$ 208,755	\$ 1,001,308	\$ 1,210,063
Non-Major Governmental Funds	982,106	3,888	-	985,994
Self-Insurance Fund	185,697	186	-	185,883
Totals	\$ 1,167,803	\$ 212,829	\$ 1,001,308	\$ 2,381,940
General Fund due to Self-Insurance Fund annual transfer to cover expenses.			\$ 1,001,308	
General Fund due to Cafeteria Fund for catering and conference fees				13,553
General Fund due to Child Development Fund to correct error				2,992
General Fund due to Special Education Pass-Through Fund for special education funds				192,210
Child Development Fund due to General Fund for indirect costs				768,344
Child Development Fund due to Cafeteria Fund for catering services				3,888
Cafeteria Fund due to General Fund for indirect costs				211,121
Self-Insurance Fund due to General Fund for Workers' Comp clearing				185,697
Special Education Pass-Through Fund due to General Fund for interest earnings				2,641
Miscellaneous Due to/from				186
Total				\$ 2,381,940

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 4 – INTERFUND TRANSACTIONS (continued)

B. Transfers To/From Other Funds

Interfund transfers in/out of other funds during the 2022-23 year, consisted of the following:

Transfer from the General Fund to the Cafeteria Fund for catering services	\$	3,366
Transfer from the General Fund to the Self Insurance Fund for annual contribution		3,701,849
Transfer from the Child Development Fund to the General Fund to transfer child daycare fees		500,000
Total interfund transfers out	<u>\$</u>	<u>4,205,215</u>

NOTE 5 – FUND BALANCES

At June 30, 2023, fund balances of the District’s governmental funds were classified as follows:

	General Fund	Non-Major Governmental Funds	Total
Nonspendable:			
Revolving cash	\$ 169,000	\$ -	\$ 169,000
Stores inventories	153,682	256,079	409,761
Prepaid expenditures	2,221	-	2,221
Total Nonspendable	<u>324,903</u>	<u>256,079</u>	<u>580,982</u>
Restricted:			
Categorical programs	73,480,716	3,587,874	77,068,590
Student body funds	-	2,567,206	2,567,206
Child nutrition program	-	10,299,228	10,299,228
Capital projects	-	26,772,354	26,772,354
Debt service	-	21,171,423	21,171,423
Total Restricted	<u>73,480,716</u>	<u>64,398,085</u>	<u>137,878,801</u>
Committed:			
Site carryover	500,195	-	500,195
Supplemental carryover	4,055,478	-	4,055,478
Textbook adoption	5,000,000	-	5,000,000
Declining enrollment	10,000,000	-	10,000,000
Deficit mitigation	10,613,942	-	10,613,942
Total Committed	<u>30,169,615</u>	<u>-</u>	<u>30,169,615</u>
Assigned:			
Contingency reserve	17,753,810	-	17,753,810
Deferred maintenance program	4,290,177	-	4,290,177
Other assignments	-	53,465	53,465
Total Assigned	<u>22,043,987</u>	<u>53,465</u>	<u>22,097,452</u>
Unassigned:			
Reserve for economic uncertainties	17,753,811	(17,664)	17,736,147
Total Unassigned	<u>17,753,811</u>	<u>(17,664)</u>	<u>17,736,147</u>
Total	<u>\$ 143,773,032</u>	<u>\$ 64,689,965</u>	<u>\$ 208,462,997</u>

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 6 – CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2023, was as follows:

	Balance, July 1, 2022	Additions	Deletions	Balance, June 30, 2023
Governmental Activities:				
Capital assets not being depreciated				
Land	\$ 110,913,679	\$ -	\$ -	\$ 110,913,679
Construction in progress	550,687	788,472	52,803	1,286,356
Total capital assets not being depreciated	<u>111,464,366</u>	<u>788,472</u>	<u>52,803</u>	<u>112,200,035</u>
Capital assets being depreciated				
Site improvements	48,861,511	1,057,374	-	49,918,885
Buildings	591,727,189	992,421	-	592,719,610
Furniture and equipment	29,176,098	523,460	-	29,699,558
Total capital assets being depreciated	<u>669,764,798</u>	<u>2,573,255</u>	<u>-</u>	<u>672,338,053</u>
Less accumulated depreciation:				
Site improvements	(23,302,073)	(2,533,046)	-	(25,835,119)
Buildings	(222,256,723)	(14,341,603)	-	(236,598,326)
Furniture and equipment	(25,653,305)	(217,686)	-	(25,870,991)
Total accumulated depreciation	<u>(271,212,101)</u>	<u>(17,092,335)</u>	<u>-</u>	<u>(288,304,436)</u>
Governmental Activities Capital Assets, net	<u>\$ 510,017,063</u>	<u>\$ (13,730,608)</u>	<u>\$ 52,803</u>	<u>\$ 496,233,652</u>

Depreciation expense was charged to governmental activities as follows:

Governmental Activities:	
Instruction	\$ 14,528,486
School site administration	683,693
Home-to-school transportation	170,923
Food services	170,923
All other general administration	1,367,386
Plant services	<u>170,924</u>
Total	<u>\$ 17,092,335</u>

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 7 – LONG-TERM LIABILITIES OTHER THAN OPEB OR PENSIONS

Changes in long-term debt for the fiscal year ended June 30, 2023, were as follows:

	Balance July 1, 2022	Additions	Deductions	Balance, June 30, 2023	Amount Due Within One Year
General Obligation Bonds:					
Principal Payments	\$ 228,563,760	\$ -	\$ 23,777,258	\$ 204,786,502	\$ 7,635,623
Accreted Interest	45,484,205	5,786,347	2,843,279	48,427,273	3,032,127
Unamortized Premium	17,155,248	-	1,685,533	15,469,715	1,685,533
Total G.O. Bonds	<u>291,203,213</u>	<u>5,786,347</u>	<u>28,306,070</u>	<u>268,683,490</u>	<u>12,353,283</u>
Certificates of Participation:					
Principal Payments	87,930,000	-	3,795,000	84,135,000	4,235,000
Unamortized Premium	6,890,309	-	857,035	6,033,274	857,036
Total C.O.P.s	<u>94,820,309</u>	<u>-</u>	<u>4,652,035</u>	<u>90,168,274</u>	<u>5,092,036</u>
Compensated Absences	3,906,259	435,968	-	4,342,227	-
Claims Liability	4,710,183	979,133	-	5,689,316	-
Totals	<u>\$ 394,639,964</u>	<u>\$ 7,201,448</u>	<u>\$ 32,958,105</u>	<u>\$ 368,883,307</u>	<u>\$ 17,445,319</u>

Payments for general obligation bonds are made in the Bond Interest and Redemption Fund. Payments for the certificates of participation are made in the Special Reserve Fund for Capital Outlay. Compensated absences are typically liquidated in the General Fund and other governmental funds. Payments for the claims liability are made by the Internal Service Fund.

A. General Obligation Bonds

The District has issued general obligation bonds through two different measures as described below. The bonds represent general obligations of the District. The Board of Supervisors of Orange County has the power and is obligated to annually levy *ad valorem* taxes upon all property subject to taxation by the District without limitation of rate or amount for the payment of principal of and interest on the bonds.

Election of 2002 (Measure Y)

On March 5, 2002, the voters of the District approved a measure by more than a 55% affirmative vote authorizing the District to issue up to \$102 million of general obligation bonds. The Bonds were issued for the purpose of paying for the cost of constructing and making repairs and improvements to a number of school facilities within the District.

Election of 2008 (Measure A)

On February 5, 2008, the voters of the District approved a measure by more than a 55% affirmative vote authorizing the District to issue up to \$200 million of general obligation bonds. The Bonds were issued to repair, upgrade, acquire, construct, and equip certain District property and facilities and to pay the costs of issuing the bonds.

Defeasance of Debt

The District has defeased certain general obligation bonds by placing the proceeds of new refunding bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. At June 30, 2023, the principal balance outstanding on the defeased debt amounted to \$68,337,383.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 7 – LONG-TERM LIABILITIES OTHER THAN OPEB OR PENSIONS (continued)

A. General Obligation Bonds (continued)

Defeasance of Debt (continued)

The difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources and recognized as a component of interest expense in a systematic and rational manner over the remaining life of the old debt or the life of the new debt, whichever is shorter. At June 30, 2023, deferred amounts on refunding were \$3,044,624.

A summary of all bonds issued and outstanding at June 30, 2023 follows:

Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Balance, July 1, 2022	Issuances	Redemptions	Balance, June 30, 2023	
Election of 2002									
Series B	6/3/2004	8/1/2028	3.25% - 5.50%	\$ 29,999,744	\$ 964,744	\$ -	\$ -	\$ 964,744	
Series C	5/25/2005	8/1/2029	3.50% - 5.00%	26,999,610	779,610	-	-	779,610	
Election of 2008									
Series B	10/21/2009	8/1/2041	5.82% - 6.35%	26,493,547	689,200	-	-	689,200	
Series Q	6/2/2010	8/1/2026	5.31% - 5.79%	25,000,000	25,000,000	-	17,000,000	8,000,000	
Series D	4/12/2011	8/1/2049	6.98% - 7.59%	27,278,918	22,128,918	-	-	22,128,918	
Series E	4/12/2011	8/1/2026	5.40%	12,725,000	8,725,000	-	-	8,725,000	
Refunding Bonds									
2006 Ref.	1/17/2006	8/1/2024	3.75% - 5.50%	35,728,410	4,816,288	-	1,767,258	3,049,030	
2015 Ref.	6/25/2015	8/1/2030	4.00% - 5.00%	64,475,000	39,285,000	-	2,960,000	36,325,000	
2019 Ref.	6/26/2019	8/1/2034	3.00% - 4.00%	25,200,000	24,670,000	-	-	24,670,000	
2021 Ref. Ser. A	5/5/2021	8/1/2039	3.00% - 4.00%	50,765,000	50,765,000	-	500,000	50,265,000	
2021 Ref. Ser. B	5/5/2021	8/1/2032	0.149% - 2.164%	51,535,000	50,740,000	-	1,550,000	49,190,000	
Totals					\$ 228,563,760	\$ -	\$ 23,777,258	\$ 204,786,502	
					Balance, July 1, 2022				
					Additions		Deductions		Balance, June 30, 2023
Accreted Interest:					\$ 4,366,547	\$ 541,873	\$ -	\$ 4,908,420	
Election of 2002, Series B					2,253,015	257,246	-	2,510,261	
Election of 2002, Series C					7,373,088	597,783	2,843,279	5,127,592	
2006 Refunding					3,215,320	383,135	-	3,598,455	
Election of 2008, Series B					28,276,235	4,006,310	-	32,282,545	
Election of 2008, Series D									
Totals					\$ 45,484,205	\$ 5,786,347	\$ 2,843,279	\$ 48,427,273	

The annual requirements to amortize general obligation bonds payable are as follows:

Fiscal Year	Principal	Interest	Totals
2023-2024	\$ 7,635,623	\$ 8,896,231	\$ 16,531,854
2024-2025	7,783,407	8,231,080	16,014,487
2025-2026	6,985,000	5,452,705	12,437,705
2026-2027	24,320,000	4,730,890	29,050,890
2027-2028	14,269,760	7,534,493	21,804,253
2028-2033	60,315,930	26,833,019	87,148,949
2033-2038	43,855,145	22,655,580	66,510,725
2038-2043	26,058,036	56,620,364	82,678,400
2043-2048	10,061,974	144,192,445	154,254,419
2048-2050	3,501,627	59,319,757	62,821,384
Totals	\$ 204,786,502	\$ 344,466,564	\$ 549,253,066

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 7 – LONG-TERM DEBT OTHER THAN OPEB OR PENSIONS (continued)

B. Certificates of Participation

2016 Certificates of Participation

On February 10, 2016, the District issued Certificates of Participation (Refunding Project), 2016 Series A, totaling \$77,725,000, pursuant to a site lease agreement with the District and the Public Financing Corporation of California. The 2016 Certificates of Participation, together with other available funds, were used to prepay the District's outstanding 2006 Certificates of Participation. The certificates of participation mature through October 2033, with an interest rates ranging from 2.0 to 5.0 percent. At June 30, 2023, the principal balance outstanding was \$64,010,000.

2021 Refunding Certificates of Participation

On July 8, 2021, the District issued \$23,030,000 of 2021 Refunding Certificates of Participation through the Public Property Financing Corporation of California. The certificates were issued as serial certificates bearing an interest rate of 4.0% and maturing between October 1, 2021 through 2028. The proceeds of the Certificates were used to (i) prepay the District's outstanding 2011 Certificates of Participation (the "2011 Certificates"), (ii) purchase an insurance policy for deposit into a debt service reserve fund established for the Certificates, and (iii) pay certain costs related to the execution and delivery of the Certificates. At June 30, 2023, the principal balance outstanding was \$20,125,000.

The District has defeased certain certificates of participation by placing the proceeds of new refunding certificates in an irrevocable trust to provide for all future debt service payments on the old certificates. Accordingly, the trust account assets and the liability for the defeased certificates are not included in the District's financial statements. At June 30, 2023, there was no principal balance outstanding on the defeased debt.

A summary of outstanding certificates is below:

Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Balance, July 1, 2022	Issuances	Redemptions	Balance, June 30, 2023
Certificates								
2016 Refunding	2/10/2016	10/1/2033	2.0% - 5.0%	\$ 77,725,000	\$ 66,140,000	\$ -	\$ 2,130,000	\$ 64,010,000
2021 Refunding	7/8/2021	10/1/2028	4.00%	23,030,000	21,790,000	-	1,665,000	20,125,000
				Totals	\$ 87,930,000	\$ -	\$ 3,795,000	\$ 84,135,000

The annual requirements to amortize all certificates are as follows:

Fiscal Year	Principal	Interest	Total
2023-2024	\$ 4,235,000	\$ 3,234,475	\$ 7,469,475
2024-2025	4,725,000	3,036,100	7,761,100
2025-2026	5,120,000	2,820,525	7,940,525
2026-2027	5,685,000	2,583,600	8,268,600
2027-2028	5,925,000	2,329,850	8,254,850
2028-2033	48,275,000	6,588,450	54,863,450
2033-2034	10,170,000	152,550	10,322,550
Totals	\$ 84,135,000	\$ 20,745,550	\$ 104,880,550

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (OPEB)

For the fiscal year ended June 30, 2023, the District reported net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

	OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
District Plan	\$ 55,170,840	\$ 6,173,914	\$ 9,086,133	\$ 4,349,104
MPP Program	1,139,255	-	-	(214,046)
Totals	<u>\$ 56,310,095</u>	<u>\$ 6,173,914</u>	<u>\$ 9,086,133</u>	<u>\$ 4,135,058</u>

The details of each plan are as follows:

District Plan

Plan Description

The District's governing board administers the Postemployment Benefits Plan (the Plan). The Plan is a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided

The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The District's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

The benefit payment requirements of Plan members and the District are established and may be amended by the District, the Association of Placentia-Linda Educators (APLE), the local California Service Employees Association (CSEA), and unrepresented groups. The required benefit payment is based on projected pay-as-you-go financing requirements as determined annually through the agreements with the District, APLE, CSEA, and the unrepresented groups.

Employees Covered by Benefit Terms

At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	113
Active employees	<u>1,778</u>
Total	<u><u>1,891</u></u>

Total OPEB Liability

The District's total OPEB liability of \$55,170,840 for the Plan was measured as of June 30, 2023 and was determined by an actuarial valuation as of June 30, 2023.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

District Plan (continued)

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Valuation Date	June 30, 2023
Inflation	2.50 percent
Salary increases	2.75 percent
Healthcare cost trend rates	4.00 percent

Discount Rate

The discount rate of 3.65% was based on the Bond Buyer 20 Index, at June 30, 2023.

Mortality Rates

Mortality assumptions were based on the 2017 CalPERS and 2020 CalSTRS Employee Mortality Tables.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at July 1, 2022	<u>\$ 48,981,144</u>
Changes for the year:	
Service cost	2,818,653
Interest	1,753,893
Differences between expected and actual experience	3,995,644
Changes of assumptions	(687,530)
Benefit payments	<u>(1,690,964)</u>
Net changes	6,189,696
Balance at June 30, 2023	<u><u>\$ 55,170,840</u></u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

<u>Discount Rate</u>	<u>OPEB Liability</u>
1% decrease	\$ 59,172,688
Current discount rate	\$ 55,170,840
1% increase	\$ 51,358,346

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

District Plan (continued)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

Healthcare Cost Trend Rate	OPEB Liability
1% decrease	\$ 49,175,284
Current trend rate	\$ 55,170,840
1% increase	\$ 62,163,961

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2023, the District recognized OPEB expense of \$4,349,104. In addition, at June 30, 2023, the District reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 5,357,604	\$ 2,338,979
Changes of assumptions	816,310	6,747,154
Totals	<u>\$ 6,173,914</u>	<u>\$ 9,086,133</u>

Amounts reported as deferred outflows and deferred inflows of resources will be recognized in OPEB expense as follows:

Year Ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources
2024	\$ 786,801	\$ 1,010,243
2025	786,801	1,010,243
2026	786,801	1,010,243
2027	786,801	1,010,243
2028	653,911	906,894
Thereafter	<u>2,372,799</u>	<u>4,138,267</u>
Totals	<u>\$ 6,173,914</u>	<u>\$ 9,086,133</u>

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

Medicare Premium Payment (MPP) Program

Plan Description

The MPP Program is a cost-sharing multiple-employer other postemployment benefit (OPEB) plan established pursuant to Chapter 1032, Statutes of 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers' Health Benefit Fund (THBF).

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021 annual actuarial valuation report, Medicare Premium Payment Program. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <https://www.calstrs.com/general-information/gasb-6768>.

Benefits Provided

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the DB Program who were retired or began receiving a disability allowance prior to July 1, 2012, and were not eligible for premium-free Medicare Part A. Members who retire on or after July 1, 2012, are not eligible for coverage under the MPP Program.

As of June 30, 2022, 4,770 retirees participated in the MPP Program; however, the number of retired members who will participate in the program in the future is unknown as eligibility cannot be predetermined.

The MPP Program is funded on a pay-as-you-go basis from a portion of monthly employer contributions. In accordance with Education Code section 22950, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

Total OPEB Liability

At June 30, 2023, the District reported a liability of \$1,139,255 for its proportionate share of the net OPEB liability for the MPP Program. The total OPEB liability for the MPP Program as of June 30, 2022, was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021 and rolling forward the total OPEB liability to June 30, 2022. The District's proportion of the net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The District's proportions of the net OPEB liability for the two most recent measurement periods were:

	Percentage Share of MPP Program		Change Increase/ (Decrease)
	Fiscal Year Ending June 30, 2023	Fiscal Year Ending June 30, 2022	
Measurement Date	June 30, 2022	June 30, 2021	
Proportion of the Net OPEB Liability	0.345846%	0.339289%	0.006557%

For the year ended June 30, 2023, the District reported OPEB expense of \$(214,046).

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

Medicare Premium Payment (MPP) Program (continued)

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Measurement Date	June 30, 2022
Valuation Date	June 30, 2021
Experience Study	June 30, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	3.54%
Healthcare Cost Trend Rates	4.5% for Medicare Part A, and 5.4% for Medicare Part B

Assumptions were made about future participation (enrollment) into the MPP Program as CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' ages increase. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility but are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 209 or an average of 0.14% of the potentially eligible population of 145,282.

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among our members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table issued by the Society of Actuaries.

Discount Rate

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2022, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund (SMIF), which is a pooled investment program administered by the California State Treasurer.

As the MPP Program is funded on a pay-as-you-go basis, the OPEB plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, the MPP Program used the Bond Buyer's 20-Bond GO Index from Bondbuyer.com as of June 30, 2022, as the discount rate, which was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate as of June 30, 2022, was 3.54%, which is an increase of 1.38% from 2.16% as of June 30, 2021.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 8 - OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

Medicare Premium Payment (MPP) Program (continued)

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

Discount Rate	MPP OPEB Liability
1% decrease	\$ 1,520,540
Current discount rate	1,139,255
1% increase	1,050,286

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Medicare Costs Trend Rates

The following presents the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using Medicare costs trend rates that are one percentage-point lower or one percentage-point higher than the current rates:

Medicare Cost Trend Rates	MPP OPEB Liability
1% decrease	\$ 1,045,310
Current trend rate	1,139,255
1% increase	1,245,748

NOTE 9 – PENSION PLANS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS), and classified employees are members of the California Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2023, the District reported net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
CalSTRS	\$ 160,124,801	\$ 49,667,498	\$ 23,034,340	\$ 1,869,023
CalPERS	89,872,771	46,148,690	21,224,440	11,370,083
Totals	\$ 249,997,572	\$ 95,816,188	\$ 44,258,780	\$ 13,239,106

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 9 – PENSION PLANS (continued)

The details of each plan are as follows:

A. California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the State Teachers Retirement Plan (STRP) administered by the California State Teachers' Retirement System (CalSTRS). STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <https://www.calstrs.com/general-information/gasb-6768>.

Benefits Provided

The STRP provides retirement, disability and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0% of final compensation for each year of credited service.

The STRP is a multiple-employer, cost-sharing defined benefit plan composed of four programs: Defined Benefit (DB) Program, Defined Benefit Supplement (DBS) Program, Cash Balance Benefit (CBB) Program and Replacement Benefits (RB) Program. A Supplemental Benefit Maintenance Account (SBMA) exists within the STRP and provides purchasing power protection for DB Program benefits. The STRP holds assets for the exclusive purpose of providing benefits to members of these programs and their beneficiaries. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the state is the sponsor and obligor of the trust. In addition, the state is both an employer and non-employer contributing entity to the STRP. The District contributes exclusively to the STRP Defined Benefit Program; thus, disclosures are not included for the other plans.

The STRP provisions and benefits in effect at June 30, 2023, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire Date	On or before December 31, 2012	On or after January 1, 2013
Benefit Formula	2% at 60	2% at 62
Benefit Vesting Schedule	5 years of service	5 years of service
Benefit Payments	Monthly for life	Monthly for life
Retirement Age	60	62
Monthly Benefits as a Percentage of Eligible Compensation	2.0%-2.4%	2.0%-2.4%
Required Member Contribution Rate	10.25%	10.205%
Required Employer Contribution Rate	19.10%	19.10%
Required State Contribution Rate	10.828%	10.828%

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 9 – PENSION PLANS (continued)

A. California State Teachers’ Retirement System (CalSTRS) (continued)

Contributions

The parameters for member, employer and state contribution rates are set by the California Legislature and the Governor and detailed in the Teachers’ Retirement Law. Current contribution rates were established by California Assembly Bill 1469 (CalSTRS Funding Plan), which was passed into law in June 2014, and various subsequent legislation.

The CalSTRS Funding Plan established a schedule of contribution rate increases shared among members, employers and the state to bring CalSTRS toward full funding by 2046. California Senate Bill 90 (Chapter 33, Statutes of 2019) and California Assembly Bill 84 (Chapter 16, Statutes of 2020) (collectively, special legislation)—signed into law in June 2019 and June 2020, respectively —provided supplemental contributions to the DB Program along with supplemental contribution rate relief to employers through fiscal year 2021–22.

The contribution rates for each program for the year ended June 30, 2023, are presented above, and the District's total contributions were \$29,809,788.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of net pension liability	\$	160,124,801
State's proportionate share of the net pension liability associated with the District		<u>80,189,874</u>
Total	\$	<u><u>240,314,675</u></u>

The net pension liability was measured as of June 30, 2022. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts and the State, actuarially determined. The District's proportions of the net pension liability for the two most recent measurement periods were:

	<u>Percentage Share of Risk Pool</u>		Change Increase/ (Decrease)
	<u>Fiscal Year Ending June 30, 2023</u>	<u>Fiscal Year Ending June 30, 2022</u>	
Measurement Date	<u>June 30, 2022</u>	<u>June 30, 2021</u>	
Proportion of the Net Pension Liability	0.230442%	0.225717%	0.004725%

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 9 – PENSION PLANS (continued)

A. California State Teachers’ Retirement System (CalSTRS) (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

For the year ended June 30, 2023, the District recognized pension expense of \$1,869,023. In addition, the District recognized pension expense and revenue of \$(5,997,619) for support provided by the State. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows	Deferred Inflows
Pension contributions subsequent to measurement date	\$ 29,809,788	\$ -
Net change in proportionate share of net pension liability	11,785,334	3,197,908
Difference between projected and actual earnings on pension plan investments	-	7,830,413
Changes of assumptions	7,941,025	-
Differences between expected and actual experience	131,351	12,006,019
Totals	<u>\$ 49,667,498</u>	<u>\$ 23,034,340</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 7 years.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources
2024	\$ 9,673,963	\$ 9,416,815
2025	2,378,811	10,029,791
2026	2,378,811	12,259,807
2027	2,182,764	(11,226,823)
2028	1,352,406	1,982,102
Thereafter	1,890,955	572,648
Totals	<u>\$ 19,857,710</u>	<u>\$ 23,034,340</u>

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 9 – PENSION PLANS (continued)

A. California State Teachers’ Retirement System (CalSTRS) (continued)

Actuarial Methods and Assumptions

The total pension liability for the STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021 and rolling forward the total pension liability to June 30, 2022. In determining the total pension liability, the financial reporting actuarial valuation used the following actuarial methods and assumptions:

Valuation Date	June 30, 2021
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.00%
Inflation	2.75%
Payroll Growth	3.50%

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among our members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP–2019) table issued by the Society of Actuaries.

The long-term investment rate of return assumption was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best-estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as inputs to the process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study.

For each current and future valuation, CalSTRS’ independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2022, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Public Equity	42.0%	4.8%
Real Estate	15.0%	3.6%
Private Equity	13.0%	6.3%
Fixed Income	12.0%	1.3%
Risk Mitigating Strategies	10.0%	1.8%
Inflation Sensitive	6.0%	3.3%
Cash/Liquidity	2.0%	(0.4%)

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 9 – PENSION PLANS (continued)

A. California State Teachers’ Retirement System (CalSTRS) (continued)

Discount Rate

The discount rate used to measure the total pension liability was 7.10%, which was unchanged from prior fiscal year. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers are made at statutory contribution rates in accordance with the rate increases. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments and administrative expenses occur midyear. Based on those assumptions, the STRP’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.10%)	\$ 271,951,301
Current discount rate (7.10%)	160,124,801
1% increase (8.10%)	67,275,184

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS pursuant to Sections 22954, 22955, and 22955.1 of the Education Code and Public Resources Code Section 6217.5. Through the special legislation approved in June 2019 and June 2020, the State made supplemental contributions of approximately \$2.2 billion to CalSTRS on behalf of employers to supplant the amounts submitted by employers for fiscal years 2019–20 through 2021–22. Under accounting principles generally accepted in the United States of America, these amounts are reported as revenues and expenditures in the fund financial statements. The total amount recognized by the District for its proportionate share of the State’s on-behalf contributions is \$12,864,122.

Plan Description

Qualified employees are eligible to participate in the Schools Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2021 annual actuarial valuation report, Schools Pool Accounting Report. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/employers/actuarial-resources/gasb>.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 9 – PENSION PLANS (continued)

B. California Public Employees Retirement System (CalPERS)

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor, and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The CalPERS provisions and benefits in effect at June 30, 2023, are summarized as follows:

	Schools Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire Date		
Benefit Formula	2% at 55	2% at 62
Benefit Vesting Schedule	5 years of service	5 years of service
Benefit Payments	Monthly for life	Monthly for life
Retirement Age	55	62
Required Employee Contribution Rate	7.00%	8.00%
Required Employer Contribution Rate	25.37%	25.37%

Contributions

The benefits for the defined benefit pension plans are funded by contributions from members, employers, non-employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the respective employer's benefit formulas. In some circumstances, contributions are made by the employer to satisfy member contribution requirements. Member and employer contribution rates are determined by periodic actuarial valuations or by state statute. Actuarial valuations are based on the benefit formulas and employee groups of each employer. Non-employer contributions are not expected each year, but when provided they are accrued for. The contribution rates are expressed as a percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2023 are presented above, and the total District contributions were \$11,245,304.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 8 – PENSION PLANS (continued)

B. California Public Employees Retirement System (CalPERS) (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of June 30, 2023, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$89,872,771. The net pension liability was measured as of June 30, 2022. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating school districts, actuarially determined. The District's proportions of the net pension liability for the two most recent measurement periods were:

	<u>Percentage Share of Risk Pool</u>		Change Increase/ (Decrease)
	Fiscal Year Ending June 30, 2023	Fiscal Year Ending June 30, 2022	
Measurement Date	<u>June 30, 2022</u>	<u>June 30, 2021</u>	
Proportion of the Net Pension Liability	0.261189%	0.262719%	(0.001530%)

For the year ended June 30, 2023, the District recognized pension expense of \$11,370,083. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Pension contributions subsequent to measurement date	\$ 11,245,304	\$ -
Net change in proportionate share of net pension liability	231,065	1,981,948
Difference between projected and actual earnings on pension plan investments	27,617,872	17,006,342
Changes of assumptions	6,648,277	-
Differences between expected and actual experience	406,172	2,236,150
Totals	<u>\$ 46,148,690</u>	<u>\$ 21,224,440</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.9 years.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 9 – PENSION PLANS (continued)

B. California Public Employees Retirement System (CalPERS) (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows of Resources	Deferred Inflows of Resources
2024	\$ 10,318,363	\$ 7,296,533
2025	9,580,691	7,296,533
2026	8,533,795	6,533,982
2027	6,470,537	97,392
2028	-	-
Thereafter	-	-
Totals	<u>\$ 34,903,386</u>	<u>\$ 21,224,440</u>

Actuarial Methods and Assumptions

Total pension liability for the Schools Pool was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2021 and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021 used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2021
Experience Study	2000-2019
Actuarial Cost Method	Entry age normal
Discount Rate	6.9%
Inflation Rate	2.3%
Salary Increases	Varies by entry age and service

Post-retirement mortality rates are based on CalPERS' experience and include generational mortality improvement using 80 percent of Scale MP 2020 published by the Society of Actuaries. These tables are used to estimate the value of benefits expected to be paid for service and disability retirements. For disability retirements, impaired longevity is recognized by a separate table.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 9 – PENSION PLANS (continued)

B. California Public Employees Retirement System (CalPERS) (continued)

Actuarial Methods and Assumptions (continued)

The target asset allocation and best estimates of real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Real Return
Global Equity Cap-weighted	30.00%	4.54%
Global Equity Non-Cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	(5.00%)	(0.59%)

Discount Rate

The discount rate used to measure the total pension liability was 6.9%. The discount rate is not adjusted for administrative expenses. The fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return for the pension plan’s investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (5.9%)	\$ 129,825,769
Current discount rate (6.9%)	89,872,771
1% increase (7.9%)	56,853,088

C. Public Agency Retirement System (PARS)

As established by Federal law, all public sector employees who are not members of their employer’s existing retirement system (CalSTRS or CalPERS) must be covered by social security or an alternative plan. The District has elected to use PARS as its alternative plan.

D. Payables to the Pension Plans

At June 30, 2023, the District reported payables of \$410,444 and \$183,006 for the outstanding amount of legally required contributions to the CalSTRS and CalPERS pension plans, respectively, for the fiscal year ended June 30, 2023.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 10 – JOINT VENTURES

The District is a member of the Southern California Regional Liability Excess Fund (SCR), public entity risk pool and the North Orange County Regional Occupational Program (NOCROP) joint powers authority (JPA). The District pays an annual premium to the applicable entity for its property liability program and ROP program. The relationships between the District, the pool, and the JPA are such that they are not component units of the District for financial reporting purposes. Audited financial statements are available from the respective entities.

NOTE 11 – RISK MANAGEMENT

Property and Liability

The District's risk management activities are recorded in the Self-Insurance Funds. Employee health and life benefits are provided for by a combination of purchased first dollar coverage (medical) and self-insured programs for dental and vision coverages. The District self-insures its exposures for workers' compensation claims and purchases excess insurance for amounts in excess of its self-insured retention level. The District's property and liability programs are administered through its respective self-insurance funds. Excess property and liability coverages are obtained through the public entity risk pool, Southern California Schools Risk Management (SCSRM).

For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

Workers' Compensation

For fiscal year 2022-23, the District was self-funded for workers' compensation for the first \$750,000 of each loss, with excess coverage provided through a commercial excess insurance policy. The employer's liability limit is \$1,000,000. Workers' compensation claims will be paid based on the statutory requirements.

Employee Medical Benefits

The District has contracted with Self-Insured Schools of California (SISC) to provide employee medical benefits. The District also contracts with Delta Dental, Cigna, VSP, and Anthem to provide dental, vision, and life insurance benefits.

Claims Liability

The District records an estimated liability for workers' compensation claims against the District. Claims liabilities are based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses) and an estimate for claims incurred but not reported based on historical experience.

Unpaid Claims Liabilities

The District establishes a liability for both reported and unreported events, which includes estimates of both future payments of losses and related claim adjustment expenses. The following represent the changes in approximate aggregate liabilities for the District from July 1, 2021 to June 30, 2023:

	Health and Welfare	Property Loss Risk	Workers' Compensation	Total
Liability Balance, July 1, 2021	\$ 756,164	\$ 174,313	\$ 3,841,820	\$ 4,772,297
Claims and changes in estimates	35,827,502	10,713	1,377,237	37,215,452
Claims payments	(36,351,516)	(10,804)	(915,246)	(37,277,566)
Liability Balance, June 30, 2022	232,150	174,222	4,303,811	4,710,183
Claims and changes in estimates	38,954,281	69,761	3,184,511	42,208,553
Claims payments	(38,744,418)	(69,761)	(2,415,241)	(41,229,420)
Liability Balance, June 30, 2023	\$ 442,013	\$ 174,222	\$ 5,073,081	\$ 5,689,316
Assets available to pay claims at June 30, 2023	\$ 7,330,980	\$ 1,472,661	\$ 8,139,327	\$ 16,942,968

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Notes to Financial Statements

June 30, 2023

NOTE 12 – COMMITMENTS AND CONTINGENCIES

A. State and Federal Allowances, Awards, and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

B. Construction Commitments

As of June 30, 2023, the District had commitments with respect to unfinished capital projects of approximately \$1.3 million.

C. Litigation

The District is involved in certain legal matters that arose out of the normal course of business. The District has not accrued a liability for any potential litigation against it because it does not meet the criteria to be considered a liability at June 30, 2023.

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Required Supplementary Information

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PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2023

	Budgeted Amounts		Actual (Budgetary Basis)	Variance with Final Budget - Pos (Neg)
	Original	Final		
Revenues				
LCFF Sources	\$ 261,410,797	\$ 273,105,112	\$ 270,209,137	\$ (2,895,975)
Federal	27,950,676	29,418,629	22,725,333	(6,693,296)
Other State	50,821,897	94,391,823	94,154,124	(237,699)
Other Local	3,000,573	7,784,908	11,729,694	3,944,786
Total Revenues	343,183,943	404,700,472	398,818,288	(5,882,184)
Expenditures				
Current:				
Certificated Salaries	131,426,154	146,040,991	144,477,741	1,563,250
Classified Salaries	44,339,796	50,582,450	50,716,242	(133,792)
Employee Benefits	91,835,136	97,386,291	92,097,142	5,289,149
Books and Supplies	44,448,422	46,557,138	19,111,734	27,445,404
Services and Other Operating Expenditures	21,338,520	28,026,143	32,387,803	(4,361,660)
Transfers of indirect costs	(575,000)	(440,033)	(372,723)	(67,310)
Capital Outlay	1,482,316	1,894,177	1,987,403	(93,226)
Other Outgo	8,237,071	8,780,792	8,059,818	720,974
Total Expenditures	342,532,415	378,827,949	348,465,160	30,362,789
Excess (Deficiency) of Revenues Over (Under) Expenditures	651,528	25,872,523	50,353,128	24,480,605
Other Financing Sources and Uses				
Interfund Transfers Out	(2,706,931)	(2,711,849)	(3,705,215)	(993,366)
Interfund Transfers In	500,000	500,000	500,000	-
Total Other Financing Sources and Uses	(2,206,931)	(2,211,849)	(3,205,215)	(993,366)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	(1,555,403)	23,660,674	47,147,913	23,487,239
Fund Balance, July 1, 2022	84,648,373	92,334,942	92,334,942	-
Fund Balance, June 30, 2023	\$ 83,092,970	\$ 115,995,616	139,482,855	\$ 23,487,239
Other Fund Balances included in the Statement of Revenues, Expenditures and Changes in Fund Balances:				
			Deferred Maintenance Fund	4,290,177
Total reported General Fund balance on the Statement of Revenues, Expenditures and Changes in Fund Balances:				\$ 143,773,032

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
Schedule of Proportionate Share of the Net Pension Liability-CalSTRS
For the Fiscal Year Ended June 30, 2023

	<i>Last Ten Fiscal Years*</i>				
	2021-22	2020-21	2019-20	2018-19	2017-18
District's proportion of the net pension liability	0.2304%	0.2257%	0.2194%	0.2218%	0.2177%
District's proportionate share of the net pension liability	\$ 160,124,801	\$ 102,719,262	\$ 212,615,469	\$ 200,363,428	\$ 200,046,216
State's proportionate share of the net pension liability associated with the District	80,189,874	51,684,348	109,603,299	109,311,626	114,535,815
Totals	<u>\$ 240,314,675</u>	<u>\$ 154,403,610</u>	<u>\$ 322,218,768</u>	<u>\$ 309,675,054</u>	<u>\$ 314,582,031</u>
District's covered-employee payroll	<u>\$ 131,939,603</u>	<u>\$ 126,475,306</u>	<u>\$ 119,931,018</u>	<u>\$ 119,341,271</u>	<u>\$ 115,523,714</u>
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	121.36%	81.22%	177.28%	167.89%	173.16%
Plan fiduciary net position as a percentage of the total pension liability	81%	87%	72%	73%	71%
		2016-17	2015-16	2014-15	2013-14
District's proportion of the net pension liability		0.2159%	0.2238%	0.2286%	0.2204%
District's proportionate share of the net pension liability		\$ 199,688,571	\$ 180,999,068	\$ 153,893,770	\$ 128,799,605
State's proportionate share of the net pension liability associated with the District		118,134,071	103,039,541	81,392,840	77,774,762
Totals		<u>\$ 317,822,642</u>	<u>\$ 284,038,609</u>	<u>\$ 235,286,610</u>	<u>\$ 206,574,367</u>
District's covered-employee payroll		<u>\$ 113,215,143</u>	<u>\$ 110,127,456</u>	<u>\$ 103,744,538</u>	<u>\$ 98,923,317</u>
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll		176.38%	164.35%	148.34%	130.20%
Plan fiduciary net position as a percentage of the total pension liability		69%	70%	74%	77%

* This schedule is required to show information for ten years; however, until a full ten year trend is compiled, information is presented for those years for which information is available.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
Schedule of Proportionate Share of the Net Pension Liability-CalPERS
For the Fiscal Year Ended June 30, 2023

	<i>Last Ten Fiscal Years*</i>				
	2021-22	2020-21	2019-20	2018-19	2017-18
District's proportion of the net pension liability	0.2612%	0.2627%	0.2630%	0.2743%	0.2704%
District's proportionate share of the net pension liability	\$ 89,872,771	\$ 53,422,488	\$ 80,684,126	\$ 79,950,853	\$ 72,102,326
District's covered-employee payroll	\$ 41,868,839	\$ 38,198,700	\$ 37,712,104	\$ 37,364,245	\$ 35,246,855
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	214.65%	133.24%	213.95%	213.98%	204.56%
Plan fiduciary net position as a percentage of the total pension liability	70%	81%	70%	70%	71%
	2016-17	2015-16	2014-15	2013-14	
District's proportion of the net pension liability	0.2704%	0.2856%	0.2860%	0.2878%	
District's proportionate share of the net pension liability	\$ 65,089,468	\$ 56,402,116	\$ 42,157,828	\$ 32,671,108	
District's covered-employee payroll	\$ 34,333,828	\$ 36,185,726	\$ 31,445,077	\$ 30,189,455	
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	189.58%	155.87%	134.07%	108.22%	
Plan fiduciary net position as a percentage of the total pension liability	72%	74%	79%	83%	

* This schedule is required to show information for ten years; however, until a full ten year trend is compiled, information is presented for those years for which information is available.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
Schedule of Pension Contributions-CalSTRS
For the Fiscal Year Ended June 30, 2023

	<i>Last Ten Fiscal Years*</i>				
	<u>2022-23</u>	<u>2021-22</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2018-19</u>
Contractually required contribution	\$ 29,809,788	\$ 22,324,181	\$ 20,425,762	\$ 20,508,204	\$ 19,428,759
Contributions in relation to the contractually required contribution	<u>29,809,788</u>	<u>22,324,181</u>	<u>20,425,762</u>	<u>20,508,204</u>	<u>19,428,759</u>
Contribution deficiency (excess):	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	<u>\$ 156,072,186</u>	<u>\$ 131,939,603</u>	<u>\$ 126,475,306</u>	<u>\$ 119,931,018</u>	<u>\$ 119,341,271</u>
Contributions as a percentage of covered-employee payroll	<u>19.10%</u>	<u>16.92%</u>	<u>16.15%</u>	<u>17.10%</u>	<u>16.28%</u>
		<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>
Contractually required contribution		\$ 16,670,072	\$ 14,242,465	\$ 11,816,676	\$ 9,212,515
Contributions in relation to the contractually required contribution		<u>16,670,072</u>	<u>14,242,465</u>	<u>11,816,676</u>	<u>9,212,515</u>
Contribution deficiency (excess):		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll		<u>\$ 115,523,714</u>	<u>\$ 113,215,143</u>	<u>\$ 110,127,456</u>	<u>\$ 103,744,538</u>
Contributions as a percentage of covered-employee payroll		<u>14.43%</u>	<u>12.58%</u>	<u>10.73%</u>	<u>8.88%</u>

* This schedule is required to show information for ten years; however, until a full ten year trend is compiled, information is presented for those years for which information is available.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
Schedule of Pension Contributions-CalPERS
For the Fiscal Year Ended June 30, 2023

	<i>Last Ten Fiscal Years*</i>				
	<u>2022-23</u>	<u>2021-22</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2018-19</u>
Contractually required contribution	\$ 11,245,304	\$ 9,592,151	\$ 7,907,131	\$ 7,437,204	\$ 6,748,730
Contributions in relation to the contractually required contribution	<u>11,245,304</u>	<u>9,592,151</u>	<u>7,907,131</u>	<u>7,437,204</u>	<u>6,748,730</u>
Contribution deficiency (excess):	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	<u>\$ 44,325,203</u>	<u>\$ 41,868,839</u>	<u>\$ 38,198,700</u>	<u>\$ 37,712,104</u>	<u>\$ 37,364,245</u>
Contributions as a percentage of covered-employee payroll	<u>25.370%</u>	<u>22.910%</u>	<u>20.700%</u>	<u>19.721%</u>	<u>18.062%</u>
		<u>2017-18</u>	<u>2016-17</u>	<u>2015-16</u>	<u>2014-15</u>
Contractually required contribution		\$ 5,474,189	\$ 4,768,282	\$ 4,286,923	\$ 3,701,400
Contributions in relation to the contractually required contribution		<u>5,474,189</u>	<u>4,768,282</u>	<u>4,286,923</u>	<u>3,701,400</u>
Contribution deficiency (excess):		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll		<u>\$ 35,246,855</u>	<u>\$ 34,333,828</u>	<u>\$ 36,185,726</u>	<u>\$ 31,445,077</u>
Contributions as a percentage of covered-employee payroll		<u>15.531%</u>	<u>13.888%</u>	<u>11.847%</u>	<u>11.771%</u>

* This schedule is required to show information for ten years; however, until a full ten year trend is compiled, information is presented for those years for which information is available.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

*Schedule of Changes in the District's Total OPEB Liability and Related Ratios
For the Fiscal Year Ended June 30, 2023*

Employer's Fiscal Year Measurement Period	Last Ten Fiscal Years*					
	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18
Total OPEB liability						
Service cost	\$ 2,818,653	\$ 3,437,301	\$ 2,772,965	\$ 2,692,199	\$ 3,121,480	\$ 2,627,171
Interest	1,753,893	1,130,200	1,179,156	1,337,194	1,589,908	1,598,554
Differences between expected and actual experience	3,995,644	-	(2,242,303)	2,798,459	(1,373,011)	-
Changes in assumptions	(687,530)	(5,409,161)	(1,410,580)	(830,760)	1,765,510	-
Benefit payments	(1,690,964)	(1,565,278)	(2,245,347)	(2,016,892)	(2,067,660)	(4,097,411)
Net change in total OPEB liability	6,189,696	(2,406,938)	(1,946,109)	3,980,200	3,036,227	128,314
Total OPEB liability - beginning	48,981,144	51,388,082	53,334,191	49,353,991	46,317,764	46,189,450
Total OPEB liability - ending	\$ 55,170,840	\$ 48,981,144	\$ 51,388,082	\$ 53,334,191	\$ 49,353,991	\$ 46,317,764
Covered payroll	\$ 188,868,431	\$ 183,813,558	\$ 178,893,974	\$ 174,106,057	N/A	N/A
Total OPEB liability as a percentage of covered payroll	29.2%	26.6%	28.7%	30.6%	54.81%	47.45%

* This schedule is required to show information for ten years; however, until a full ten year trend is compiled, information is presented for those years for which information is available.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

*Schedule of the District's Proportionate Share of the Net OPEB Liability – MPP Program
For the Fiscal Year Ended June 30, 2023*

*Last Ten Fiscal Years**

Employer's Fiscal Year Measurement Period	2022-23 2021-22	2021-22 2020-21	2020-21 2019-20	2019-20 2018-19	2018-19 2017-18	2017-18 2016-17
District's proportion of net OPEB liability	0.3458%	0.3393%	0.3325%	0.3429%	0.3907%	0.3909%
District's proportionate share of net OPEB liability	\$ 1,139,255	\$ 1,353,301	\$ 1,409,068	\$ 1,276,872	\$ 1,495,401	\$ 1,644,625
Covered payroll	N/A	N/A	N/A	N/A	N/A	N/A
District's net OPEB liability as a percentage of covered payroll	N/A	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total OPEB liability	(0.94%)	(0.80%)	(0.71%)	(0.81%)	0.40%	0.01%

** This schedule is required to show information for ten years; however, until a full ten year trend is compiled, information is presented for those years for which information is available.*

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

*Notes to the Required Supplementary Information
For the Fiscal Year Ended June 30, 2023*

NOTE 1 – PURPOSE OF SCHEDULES

Budgetary Comparison Schedule

The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the *Governmental Accounting Standards Board* and provisions of the *California Education Code*. The governing board is required to hold a public hearing and adopt an operating budget no later than July 1 of each year. The adopted budget is subject to amendment throughout the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoptions with the legal restriction that expenditures cannot exceed appropriations by major object account.

The amounts reported as the original budgeted amounts in the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts after all budget amendments have been accounted for.

This schedule presents information for the original and final budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

Schedule of the District's Proportionate Share of the Net Pension Liability

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net position and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

Change in benefit terms – There were no changes in benefit terms since the previous valuations for both CalSTRS and CalPERS.

Change of assumptions - There were no changes in economic assumptions since the previous valuations for either CalSTRS or CalPERS.

Schedule of District Contributions

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.

Schedule of Changes in the District's Total OPEB Liability and Related Ratios

This schedule presents information on the District's changes in the total OPEB liability, including beginning and ending balances, and the total OPEB liability. In the future, as data becomes available, ten years of information will be presented.

Change in benefit terms – There were no changes in benefit terms since the previous valuation.

Change of assumptions – Liability changes resulting from changes in economic and demographic assumptions are deferred based on the average working life. The discount rate was changed from 3.54 percent to 3.65 percent since the previous valuation.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

*Notes to the Required Supplementary Information
For the Fiscal Year Ended June 30, 2023*

NOTE 1 – PURPOSE OF SCHEDULES (continued)

Schedule of the District’s Proportionate Share of the Net OPEB Liability – MPP Program

This schedule presents information on the District’s proportionate share of the net OPEB liability – MPP Program and the plans’ fiduciary net position. In the future, as data becomes available, ten years of information will be presented. As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP program; therefore, the covered payroll disclosure is not applicable.

Change in benefit terms – There were no changes in benefit terms since the previous valuation.

Change of assumptions – The discount rate was changed from 2.16 percent to 3.54 percent since the previous valuation.

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Supplementary Information

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PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Local Educational Agency Organization Structure

June 30, 2023

The Placentia-Yorba Linda Unified School District was established in 1989. The District's 34 sites include twenty-one elementary schools, six middle schools, four comprehensive high schools, one special education school, one continuation high school, a TK-12 home school, and a K-12 online school. There were no boundary changes during the year.

GOVERNING BOARD		
Member	Office	Term Expires
Shawn Youngblood	President	2024
Leandra Blades	Vice President	2024
Todd Frazier	Clerk	2026
Marilyn Anderson	Trustee	2024
Carrie Buck	Trustee	2026

DISTRICT ADMINISTRATORS

Alex Cherniss, Ed.D.,
Superintendent

Olivia Yaung, Ed.D.,
Assistant Superintendent, Educational Services

David Giordano,¹
Assistant Superintendent, Business Services

Issaic Gates, Ed.D
Assistant Superintendent, Human Resources

¹ Resigned. The position is currently held by Gary Stine.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

*Schedule of Average Daily Attendance
For the Fiscal Year Ended June 30, 2023*

	As Reported to CDE		Adjusted for Audit Finding	
	Second Period Report	Annual Report	Second Period Report	Annual Report
Regular ADA & Extended Year:				
Grades TK-3	6,043.36	6,101.44	6,041.60	6,100.20
Grades 4-6	4,675.56	4,684.20	4,674.50	4,683.45
Grades 7-8	3,317.85	3,319.84	3,317.31	3,319.46
Grades 9-12	7,489.94	7,460.44	7,487.25	7,458.56
Total Regular ADA	21,526.71	21,565.92	21,520.66	21,561.67
Special Education, Nonpublic, Nonsectarian Schools:				
Grades TK-3	2.40	2.35	2.40	2.35
Grades 4-6	5.34	5.11	5.34	5.11
Grades 7-8	2.51	2.43	2.51	2.43
Grades 9-12	8.71	8.80	8.71	8.80
Total Special Education, Nonpublic, Nonsectarian Schools ADA	18.96	18.69	18.96	18.69
Total ADA	21,545.67	21,584.61	21,539.62	21,580.36

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Schedule of Instructional Time

For the Fiscal Year Ended June 30, 2023

<u>Grade Level</u>	<u>Instructional Minute Requirement</u>	<u>Instructional Minutes Offered</u>	<u>Instructional Days Offered</u>	<u>Status</u>
Kindergarten	36,000	54,120	180	Complied
Grade 1	50,400	54,870	180	Complied
Grade 2	50,400	54,870	180	Complied
Grade 3	50,400	54,870	180	Complied
Grade 4	54,000	54,870	180	Complied
Grade 5	54,000	54,870	180	Complied
Grade 6	54,000	54,990	180	Complied
Grade 7	54,000	59,996	180	Complied
Grade 8	54,000	59,996	180	Complied
Grade 9	64,800	64,800	180	Complied
Grade 10	64,800	64,800	180	Complied
Grade 11	64,800	64,800	180	Complied
Grade 12	64,800	64,800	180	Complied

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
Schedule of Financial Trends and Analysis
For the Fiscal Year Ended June 30, 2023

General Fund	(Budget)			
	2024 ²	2023 ³	2022	2021
Revenues and other financing sources	\$ 384,292,200	\$ 399,318,288	\$ 332,088,577	\$ 328,788,742
Expenditures and other financing uses	395,930,907	352,170,375	325,036,481	305,213,786
Change in fund balance (deficit)	(11,638,707)	47,147,913	7,052,096	23,574,956
Ending fund balance	\$ 80,696,235	\$ 139,482,855	\$ 92,334,942	\$ 85,282,846
Available reserves ¹	\$ 19,796,546	\$ 17,753,811	\$ 16,251,824	\$ 15,260,689
Available reserves as a percentage of total outgo	5.0%	5.0%	5.0%	5.0%
Total long-term debt	\$ 663,707,480	\$ 675,190,974	\$ 601,116,159	\$ 755,319,197
Average daily attendance at P-2	21,124	21,546	21,996	N/A

The General Fund balance has increased by \$54.2 million over the past two years. The fiscal year 2023-24 adopted budget projects a decrease of \$11.6 million. For a district of this size, the state recommends available reserves of at least 3% of total general fund expenditures, transfers out, and other uses (total outgo).

The District has incurred an operating deficit in none of the past three years, but anticipates incurring an operating deficit during the 2023-24 fiscal year. Long-term debt has decreased by \$80.1 million over the past two years.

ADA decreased by 450 compared to 2021-22. Budgeted ADA for 2023-24 projects a decrease of 422 ADA.

¹ Available reserves consist of all unassigned fund balances in the General Fund.

² Original adopted budget from June, 2023.

³ The actual amounts reported in this schedule are for the General Fund only, and do not agree with the amounts reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances because the amounts on that schedule include the financial activity of the Deferred Maintenance Fund in accordance with the fund type definitions promulgated by GASB Statement No. 54.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

*Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
For the Fiscal Year Ended June 30, 2023*

*There were no differences between the Annual Financial and Budget Report and the
Audited Financial Statements in any funds.*

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Cluster Expenditures	Federal Expenditures
Federal Programs:				
U.S. Department of Agriculture:				
Passed through California Dept. of Education (CDE):				
School Breakfast Program - Basic	10.553	13525	\$ 71,428	
School Breakfast Program - Especially Needy	10.553	13526	310,393	
National School Lunch Program	10.555	13523	1,302,595	
USDA Donated Foods	10.555	N/A	407,149	
Summer Food Service Program Operations	10.559	13004	3,928,707	
Summer Food Service Sponsor Admin	10.559	13006	1,166,584	
SNP COVID-19 Emergency Operational Costs Reimbursement	10.555	15637	447,467	
Supply Chain Assistance (SCA) Funds	10.555	15655	<u>550,666</u>	
Total Child Nutrition Cluster				\$ 8,184,989
Pandemic EBT Local Administrative Grant	10.649	15644		5,814
Passed through Orange County Office of Education:				
Child and Adult Care Food Program	10.558	13393	187,094	
Cash in Lieu of Commodities	10.558	N/A	80,183	
CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	10.558	N/A	<u>42,853</u>	
Total Child and Adult Care Food Program Cluster				<u>310,130</u>
Total U.S. Department of Agriculture				<u>8,500,933</u>
U.S. Department of Education:				
Every Student Succeeds Act (ESSA):				
Title I Grants to Local Educational Agencies:				
Title I, Part A, Basic Grants, Low-Income and Neglected	84.010	14329	2,757,355	
ESSA: ESSA School Improvement Funding for LEAs	84.010	15438	<u>279,095</u>	
Total Title I Grants				3,036,450
Title II, Part A, Supporting Effective Instruction	84.367	14341		527,785
Title III, Limited English Proficiency	84.365	14346		350,960
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396		232,285
Title IX, Part A, McKinney-Vento Homeless Assistance Grants	84.196	14332		126,781
Early Intervention Grants	84.181	23761		62,932
Carl D. Perkins Career and Technical Education: Adult, Sec. 132	84.048	14893		141,943
COVID-19 Education Stabilization Fund:				
Elementary and Secondary School Emergency Relief II (ESSER II) Fund	84.425D	15547	723	
Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425D	15559	2,934,674	
Elementary and Secondary School Emergency Relief III (ESSER III) Fund:				
Learning Loss	84.425D	10155	4,078,360	
Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve	84.425D	15618	2,510,590	
Expanded Learning Opportunities (ELO) Grant GEER II	84.425C	15619	574,607	
Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve,				
Learning Loss	84.425D	15620	1,524,215	
American Rescue Plan - Homeless Children and Youth II (ARP - Homeless I)	84.425U	15564	44,693	
American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	84.425U	15564	<u>157,319</u>	
Subtotal Education Stabilization Fund				11,825,181
Individuals with Disabilities Education Act (IDEA):				
COVID-19: ARP IDEA Part B, Sec. 611, Local Assistance Entitlement	84.027	15638	1,020,857	
COVID-19: ARP IDEA Part B, Sec. 619, Preschool Grants	84.173	15639	91,441	
Basic Local Assistance Entitlement, Part B, Section 611	84.027	13379	6,097,081	
IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	13430	141,030	
IDEA Mental Health Allocation Plan, Part B, Sec 611	84.027A	15197	348,667	
IDEA Preschool Staff Development, Part B, Sec 619	84.173A	13431	1,614	
Alternate Dispute Resolution, Part B, Sec 611	84.173A	13007	<u>37,968</u>	
Total Special Education (IDEA) Cluster				<u>7,738,658</u>
Total U.S. Department of Education				<u>24,042,975</u>
U.S. Department of Health & Human Services:				
Passed through California Dept. of Education (CDE):				
Child Care and Development Fund Cluster				
COVID-19 Coronavirus Response and Relief Supplemental Appropriations				
(CRRSA) Act - One-time Stipend	93.575	15555	51,266	
ARP California State Preschool Program One-time Stipend	93.575	15640	<u>13,758</u>	
Subtotal Child Care and Development Fund Cluster				<u>65,024</u>
Total U.S. Department of Health & Human Services				<u>65,024</u>
Total Expenditures of Federal Awards				<u>\$ 32,608,932</u>

Of the Federal expenditures presented in the schedule, the District provided Federal awards to subrecipients as follows:

Program	Assistance Listing Number	Amount Provided to Subrecipients
Basic Local Assistance Entitlement	84.027	1,224,476
IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	84.173	28,327
IDEA Mental Health Allocation Plan, Part B, Sec 611	84.027A	<u>70,653</u>
Total		<u>\$ 1,323,456</u>

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Note to the Supplementary Information

June 30, 2023

NOTE 1 – PURPOSE OF SCHEDULES

Schedule of Average Daily Attendance (ADA)

Average daily attendance (ADA) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Schedule of Instructional Time

This schedule presents information on the number of instructional days offered by the District and whether the District complied with Article 8 (commencing with Section 46200) of Chapter 2 Part 26 of the *Education Code*.

Schedule of Financial Trends and Analysis

This schedule discloses the District's financial trends by displaying past years' data along with current year budget information. These financial trend disclosures are used to evaluate the District's ability to continue as a going concern for a reasonable period of time.

Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Unaudited Actual financial report to the audited financial statements.

Schedule of Expenditures of Federal Awards

The schedule of expenditures of Federal awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements. The District did not elect to use the ten percent de minimis indirect cost rate.

The following schedule provides a reconciliation between revenues reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances and the related expenditures reported on the Schedule of Expenditures of Federal Awards.

	Federal Assistance Listing Number	Amount
Total Federal Revenues from the Statement of Revenues, Expenditures, and Changes in Fund Balances		\$ 32,684,253
Differences between Federal Revenues and Expenditures:		
Qualified School Construction Bonds - Interest Subsidy	Not applicable	(1,290,318)
COVID-19 Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	93.575	51,266
ARP California State Preschool Program One-time Stipend	93.575	13,758
Child Nutrition Cluster	10.553/10.555	(4,939,647)
Child and Adult Food Program Cluster	10.558	(46,657)
Summer Food Service Program Operations	10.559	3,928,707
Summer Food Service Sponsor Admin	10.559	1,166,584
CACFP COVID-19 Emergency Operational Costs Reimbursement	10.558	42,853
SNP COVID-19 Emergency Operational Costs Reimbursement	10.555	447,467
Supply Chain Assistance (SCA) Funds	10.555	550,666
Total Schedule of Expenditures of Federal Awards		\$ 32,608,932

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Other Independent Auditors' Reports

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Governing Board
Placentia-Yorba Linda Unified School District
Placentia, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Placentia-Yorba Linda Unified School District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 29, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

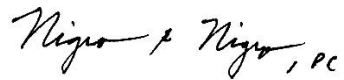
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Murrieta, California
November 29, 2023



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Governing Board
Placentia-Yorba Linda Unified School District
Placentia, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Placentia-Yorba Linda Unified School District's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Placentia-Yorba Linda Unified School District's major federal programs for the year ended June 30, 2023. The Placentia-Yorba Linda Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Placentia-Yorba Linda Unified School District compiled, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Placentia-Yorba Linda Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Placentia-Yorba Linda Unified School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Placentia-Yorba Linda Unified School District's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Placentia-Yorba Linda Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Placentia-Yorba Linda Unified School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Placentia-Yorba Linda Unified School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Placentia-Yorba Linda Unified School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Placentia-Yorba Linda Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

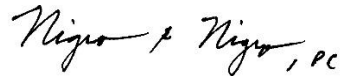
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance. Accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Nigro & Nigro, PC".

Murrieta, California
November 29, 2023



INDEPENDENT AUDITORS' REPORT ON STATE COMPLIANCE

Board of Trustees
Placentia-Yorba Linda Unified School District
Placentia, California

Report on Compliance

Opinion

We have audited the Placentia-Yorba Linda Unified School District's (District) compliance with the requirements specified in the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* applicable to the District's state program requirements identified below for the year ended June 30, 2023.

In our opinion, Placentia-Yorba Linda Unified School District complied in all material aspects, with the laws and regulations of the state programs noted in the table below for the year ended June 30, 2023.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above, and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Placentia-Yorba Linda Unified School District's state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the state programs as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances;
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, but not for the purpose of expressing an opinion on the effectiveness of the District's internal controls over compliance. Accordingly, we express no such opinion; and
- Select and test transactions and records to determine the District's compliance with the state laws and regulations applicable to the following items:

Description	Procedures Performed
Local Education Agencies Other Than Charter Schools:	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Yes
Continuation Education	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Yes
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
Home to School Transportation Reimbursement	Yes
Independent Study Certification for ADA Loss Mitigation	Yes

Description	Procedures Performed
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study – Course Based	Not Applicable
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
Transitional Kindergarten	Yes
Charter Schools:	
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes – Classroom-Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

Areas marked as “Not Applicable” were not operated by the District.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identify in the audit.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are described in the accompanying schedule of findings and questioned costs as Findings 2023-001 through 2023-003.

Government Auditing Standards requires the auditor to perform limited procedures on the District’s response to the noncompliance findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District’s response was not subjected to the auditing procedures applied in the audit of compliance an, accordingly, we express no opinion on the response.

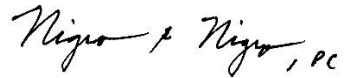
Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a compliance requirement will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the *2022-23 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Handwritten signature in cursive script that reads "Nigro & Nigro, PC".

Murrieta, California
November 29, 2023

Schedule of Findings and Questioned Costs

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PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Summary of Auditors' Results

For the Fiscal Year Ended June 30, 2023

Financial Statements

Type of auditors' report issued	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(s) identified not considered to be material weaknesses?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(s) identified not considered to be material weaknesses?	<u>None reported</u>
Type of auditors' report issued on compliance for major programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance Sec. 200.516 (a)?	<u>No</u>

Identification of major programs:

<u>Assistance Listing</u>	<u>Name of Federal Program or Cluster</u>
<u>84.010</u>	<u>Title I, Part A Grants</u>
<u>84.425C, 84.425D, & 84.425U</u>	<u>Education Stabilization Fund</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 978,268</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

State Awards

Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>
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PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Financial Statement Findings

For the Fiscal Year Ended June 30, 2023

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*. Pursuant to Assembly Bill (AB) 3627, all audit findings must be identified as one or more of the following categories:

<u>Five Digit Code</u>	<u>AB 3627 Finding Types</u>
10000	Attendance
20000	Inventory of Equipment
30000	Internal Control
40000	State Compliance
42000	Charter School Facilities Programs
43000	Apprenticeship: Related and Supplemental Instruction
50000	Federal Compliance
60000	Miscellaneous
61000	Classroom Teacher Salaries
62000	Local Control Accountability Plan
70000	Instructional Materials
71000	Teacher Misassignments
72000	School Accountability Report Card

There were no financial statement findings in 2022-23.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
Federal Award Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2023

This section identifies the audit findings required to be reported by the Uniform Guidance, Section 200.516 (e.g., significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs).

There were no federal award findings or questioned costs in 2022-23.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

State Award Findings and Questioned Costs For the Fiscal Year Ended June 30, 2023

This section identifies the audit findings pertaining to noncompliance with state program rules and regulations.

Finding 2023-001: School Safety Plans (40000)

Criteria: Education Code Section 32286 requires schools of an LEA to review, update and adopt their revised comprehensive school safety plans by March 1.

Condition: During our review of a sample of school safety plans, we identified two school sites which had their plan approved after March 1.

Context: The deficiency was noted in two out of eight schools tested.

Cause: The District lacked oversight procedures to ensure all sites comprehensive school safety plans are revised and adopted by March 1.

Effect: Comprehensive school safety plans may become outdated.

Recommendation: The District should incorporate deadlines as it pertains to the comprehensive school safety plans to ensure the plans are reviewed, revised and adopted by March 1.

Views of Responsible Officials: The District currently requires all school sites to approve their Comprehensive School Safety Plan (CSSP) prior to March 1 of each year. The plan is updated and approved for the following school year. The District provided site principals with a compliance timeline at the start of the 2022-23 school year to ensure the requirements of the California Education Code are met. The Student Services office provides oversight for compliance and has established a centralized location to electronically submit each individual plan. Both schools identified in the audit finding are currently in compliance with timeline requirements for the 2023-24 school year.

Finding 2023-002: Attendance Accounting (10000)

This is a repeat of Finding 2022-002.

Criteria: California Education Code Section 46000 states: Attendance in all schools and classes shall be recorded and kept according to regulations prescribed by the State Board of Education, subject to the provisions of this chapter.

Condition: During our review of ADA totals reported by the District to CDE, we noted the following misstatements:

- *P-2 Report of Attendance*
 - The District overstated ADA (Line A-1) by 1.76 ADA in grades TK-3.
 - The District overstated ADA (Line A-1) by 1.06 ADA in grades 4-6.
 - The District overstated ADA (Line A-1) by 0.54 ADA in grades 7-8.
 - The District overstated ADA (Line A-1) by 2.69 ADA in grades 9-12.

- *Annual Report of Attendance*
 - The District overstated ADA (Line A-1) by 1.24 ADA in grades TK-3.
 - The District overstated ADA (Line A-1) by 0.75 ADA in grades 4-6.
 - The District overstated ADA (Line A-1) by 0.38 ADA in grades 7-8.
 - The District overstated ADA (Line A-1) by 1.88 ADA in grades 9-12.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

State Award Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2023

Finding 2023-002: Attendance Accounting (10000) (continued)

Context: The deficiency was a result of 53 students with exceptions in their short term independent study attendance as well as 2 students not meeting the instructional time requirement as it pertains to middle college.

Effect: Derived value of ADA is estimated to be \$69,557.

Cause: Exceptions noted during the audit of school site attendance testing as well as exceptions from testing performed over Middle College program. The District noted this error during the audit process, and attempted to make revisions but was unable to do so because of a closure in the reporting window.

Recommendation: We recommend that the District develop policies and procedures, and implement controls, to ensure that pupil attendance is recorded and reported consistently and accurately.

Views of Responsible Officials: The District staff has made the required adjustments to the 2022-23 P-2 Average Daily Attendance (ADA). Unfortunately, the State's reporting software for ADA adjustments remains closed. The District is currently awaiting on the State to reopen the reporting software, which is necessary for staff to enter the required ADA adjustments.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

State Award Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2023

Finding 2023-003: Middle or Early College (40000)

Criteria: In accordance with California Education Code Section 46146.5(b), a day of attendance for a pupil enrolled in an early college high school or middle college high school, who is a special part-time student enrolled in a community college under Article 1 (commencing with Section 48800) of Chapter 5 of Part 27, and who will receive academic credit upon satisfactory completion of enrolled courses, is 180 minutes of attendance. Or in accordance with California Education Code Section 46160(a)(1), a pupil enrolled in an early college high school or middle college high school, who is special part-time student enrolled in a community college may attend classes for at least 900 minutes during any five-school day period or 1,800 minutes during any 10-school day period.

Condition: From the District's early college high school, 2 out of 4 students tested did not meet the 180 minutes of attendance as required by California Education Code Section 46146.5(b).

Context: Based on the initial sample of 4 students selected from the District's early college high school, we identified 2 students that did not meet the required 900 minutes of attendance per week during any five-school day period or 1,800 minutes during any 10-school day period.

Cause: The District did not ensure that each student enrolled is sufficiently scheduled for the minimum required minutes mandated by the State.

Effect: As a result of the condition identified, the District was not in compliance with California Education Code Section 46146.5(b). Additionally, the impact of the condition resulted in the District's ADA decreasing by 1.4 at P-2 and .97 at annual. Decrease of ADA is reflected in the numbers presented in finding 2023-002.

Recommendation: The District should emphasize the importance of students meeting the minimum required minutes per day. The District should review students' schedules to ensure that each student is scheduled for a minimum of 180 minutes per day, or 900 minutes per week and enrolled in college courses concurrently.

Views of Responsible Officials: The District understands that the aforementioned students did not meet the instructional minutes requirement to earn ADA. Currently the District does not have any students in this program. The District will ensure that any future students enrolled in an Early College program will have a schedule that meets the requirements of the relevant California Education codes of a minimum of 180 minutes per day or 900 minutes per week.

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Summary Schedule of Prior Audit Findings

For the Fiscal Year Ended June 30, 2023

Original Finding No.	Finding	Code	Recommendation	Current Status
2022-001: <i>California Clean Energy Jobs Act</i>	Local Educational Agencies (LEAs) are required to submit a final project completion report to the California Clean Energy Commission 12-15 months after the energy expenditure plan is completely installed. An energy expenditure plan is considered complete when the LEA has completed all measures in the approved energy expenditure plan. A final project completion report is required for each approved energy expenditure plan. The District completed its projects by June 30, 2020, but did not submit the final reports until February 25, 2022, which is outside the 15-month window.	40000	No recommendation, since no future final reports will be required.	No longer applicable
2022-002: <i>Attendance Accounting</i>	California Education Code section 46000 states: Attendance in all schools and classes shall be recorded and kept according to regulations prescribed by the State Board of Education, subject to the provisions of this chapter. During our review of ADA totals reported by the District to CDE, we noted the following misstatements: <ul style="list-style-type: none"> • Based on our recalculation, the District misreported ADA reported on the P-2 Report of Attendance as follows: <ul style="list-style-type: none"> ○ Grades TK-3 – underreported by 4.45 ADA ○ Grades 4-6 – overreported by 0.25 ADA ○ Grades 7-8 – underreported by 2.27 ADA ○ Grades 9-12 – underreported by 2.68 ADA 	10000	We recommend that the District develop policies and procedures, and implement controls, to ensure that pupil attendance is recorded and reported consistently and accurately.	Not Implemented; See Finding 2023-002.

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To the Governing Board
Placentia-Yorba Linda Unified School District
Placentia, California

In planning and performing our audit of the basic financial statements of Placentia-Yorba Linda Unified School District for the year ending June 30, 2023, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control structure.

However, during our audit we noted matters that are an opportunity for strengthening internal controls and operating efficiency. The following items represent conditions noted by our audit that we consider important enough to bring to your attention that are not findings. This letter does not affect our report dated November 29, 2023 on the financial statements of Placentia-Yorba Linda Unified School District.

ASSOCIATED STUDENT BODY (ASB)

Observation: During our review of bank reconciliations, we noted that eight schools were not preparing bank reconciliations in a timely manner. Timely and accurate bank reconciliations are prudent and necessary to ensure that the accounting records match the amounts held on deposit. In conjunction five of the eight schools were noted to be carrying stale dated checks on their reconciliations.

Recommendation: We recommend that the District perform monthly reconciliations within two weeks after the statement arrives. Furthermore, the district representative (usually a principal or vice-principal) at the school site should review, initial, and date the bank statement and reconciliation as evidence that they were reviewed. In addition, checks which are outstanding for more than six months should be cleared, to allow those funds to be used by the current student body.

Observation: During our testing of cash disbursements, we noted that 10 of the 125 samples tested between seven schools did not have the proper approval prior to the expenditure being incurred.

Recommendation: Education Code Section 48933(b) requires all expenditures from ASB funds be authorized by a student representative, an advisor, and a district representative (usually a principal or vice-principal) prior to disbursing the funds. As a “best practice”, approval by required parties should be obtained before the actual commitment to purchase the items in order to ensure the expense is a proper use of student-body funds and falls within budgetary guidelines.

Observation: At Yorba Linda High School, we noted that open purchase orders were created at the beginning of the school year prior to student approval.

Recommendation: We recommend open POs only be used for reoccurring payments such as referee or sports transportation fees. All other ASB expenditures should be approved individually by students prior to the purchase being made.

Observation: At El Dorado High School, we noted one instance where items purchased were shipped to an employee's personal address.

Recommendation: All purchases should be shipped to the school site or District Office to ensure items are being reimbursed by the ASB made it to the school site for the benefit of the student body.

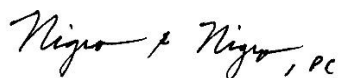
Observation: During our testing of cash receipts, we noted six instances between three schools in which cash receipts lacked appropriate documentation to ensure monies collected were intact from the point of collection until being deposited.

Recommendation: We recommend that the District train and reemphasize to the school sites the importance of receipting monies, and maintaining appropriate documentation to demonstrate that monies collected were deposited intact.

Observation: During our testing of cash receipts, we noted four instances between three schools in which deposits ranged from 12 days up to two months from the point of collection.

Recommendation: We recommend that the District train and reemphasize to the school sites the importance of receipting monies, as well as depositing the funds on a weekly basis, or more frequently as needed.

We will review the status of the current year comments during our next audit engagement.



Murrieta, California
November 29, 2023

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

2023-24 FIRST INTERIM FINANCIAL REPORTING AND CERTIFICATION OF DISTRICT FINANCIAL SOLVENCY

Background

Education Code Section 35035 requires that district superintendents submit two interim reports each year to the district governing board indicating whether or not the district will be able to meet its financial obligations. Under AB 1200, the superintendent must submit the first interim report no later than forty-five days after October 31 (due December 15).

Based on review of the district's financial data as contained in the First Interim Report, staff believes the district can meet its financial obligations for the year ending June 30, 2024, and two subsequent years. In submitting the 2023-24 First Interim Report, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

Financial Impact

Not applicable

Administrator

Gary Stine, Assistant Superintendent, Administrative Services

**Placentia-Yorba Linda Unified School District
2023-24 First Interim Report
Summary of Facts and Assumptions**

Assumptions	2023-24	2024-25	2025-26
COLA	8.22%	3.94%	3.29%
Local Revenue (Taxes)	\$ 166,553,391	\$ 166,553,391	\$ 166,553,391
EPA Entitlement Percentage	44.56%	44.56%	44.56%
Enrollment	22,705	22,305	21,905
Unduplicated Count	10,818	10,627	10,437
Unduplicated 3-Year Average Percentage	47.91%	47.83%	47.71%
ADA Percentage	93.50%	93.50%	93.50%
P-2 ADA			
Grade K-3	5,956.94	5,851.94	5,746.94
Grade 4-6	4,611.99	4,530.76	4,449.52
Grade 7-8	3,271.54	3,213.90	3,156.25
Grade 9-12	7,388.72	7,258.59	7,128.47
Total	21,229.19	20,855.19	20,481.18
ADA for County Office of Education (COE) Programs	490.05	490.05	490.05
Total District ADA Including COE Programs	21,719.24	21,345.24	20,971.23
Target Funding Per ADA			
Grade K-3			
Base Grant	\$ 9,919	\$ 10,310	\$ 10,649
Grade Span Adjustment	1,032	1,072	1,107
Total Base Funding	10,951	11,382	11,756
Supplemental	1,049	1,089	1,122
Total Funding K-3	12,000	12,471	12,878
Grade 4-6			
Base Grant	10,069	10,466	10,810
Total Base Funding	10,069	10,466	10,810
Supplemental	965	1,001	1,031
Total Funding 4-6	11,034	11,467	11,841
Grade 7-8			
Base Grant	10,367	10,775	11,129
Total Base Funding	10,367	10,775	11,129
Supplemental	993	1,031	1,062
Total Funding 7-8	11,360	11,806	12,191

Assumptions	2023-24	2024-25	2025-26
Grade 9-12			
Base	12,015	12,488	12,169
Grade Span Adjustment	312	325	316
Total Base Funding	12,327	12,813	12,485
Supplemental	1,181	1,226	1,122
Total Funding 9-12	\$ 13,508	\$ 14,039	\$ 13,607
LCFF Total Revenues	\$ 272,621,988	\$ 278,073,681	\$ 278,555,282
Expenditures Adjusted for Consumer Price Index (CPI)	3.55%	3.03%	2.64%
Step & Column Certificated	1.50%	1.50%	1.50%
Step & Longevity Classified	1.00%	1.00%	1.00%
Instructional Days	185	185	185
Contribution to Restricted Programs	\$ 41,795,002	\$ 42,211,749	\$ 43,460,341
Health & Welfare Increase	8.50%	6.00%	6.00%
Payroll Expense Rates:			
State Teachers' Retirement System (STRS)	19.10%	19.10%	19.10%
Public Employee Retirement System (PERS)	26.68%	27.70%	28.30%
Social Security (OASDI)	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
Unemployment Insurance	0.05%	0.05%	0.05%
Worker's Compensation	1.30%	1.30%	1.30%

Placentia-Yorba Linda Unified School District
2023-24 First Interim Report
Summary of Facts and Assumptions

Description	2023-24 First Interim	2024-25 Projection	2025-26 Projection
Revenues			
LCFF Sources	\$ 285,599,893	\$ 285,386,854	\$ 287,405,578
Federal Revenues	21,822,150	9,377,370	9,377,370
Other State Revenues	79,019,665	74,139,557	73,983,596
Other Local Revenues	4,985,016	4,341,840	4,341,840
Total Revenues	391,426,724	373,245,621	375,108,384
Expenditures			
Certificated Salaries	149,544,918	147,762,477	148,100,333
Classified Salaries	53,464,146	53,281,375	53,650,599
Employee Benefits	112,759,047	114,386,290	116,763,275
Books and Supplies	44,090,801	25,381,262	29,911,538
Services & Other Operating Expenses	28,338,915	26,559,273	27,789,190
Capital Outlay	10,568,843	1,623,657	1,623,657
Other Outgo	8,962,673	9,151,128	9,481,791
Direct Support/Indirect Costs	(447,863)	(447,863)	(447,863)
Total Expenditures	407,281,480	377,697,599	386,872,520
Excess of Expenditures Over Revenues	\$ (15,854,756)	\$ (4,451,978)	\$ (11,764,136)
Other Financing Sources/Uses			
Interfund Transfers			
Interfund Transfers In	\$ 500,000	\$ 500,000	\$ 500,000
Interfund Transfers Out	\$ 2,824,400	\$ 3,000,000	\$ 3,000,000
Contributions Restricted Programs	\$ -	\$ -	\$ -
Total, Other Financing Sources/Uses	\$ (2,324,400)	\$ (2,500,000)	\$ (2,500,000)
Increase or (Decrease) in Fund Balance	\$ (18,179,156)	\$ (6,951,978)	\$ (14,264,136)
Fund balance, Reserves:			
Beginning Balance (Unrestricted & Restricted)	\$ 139,482,855	\$ 121,303,699	\$ 114,351,721
Ending Balance (Unrestricted & Restricted)	\$ 121,303,699	\$ 114,351,721	\$ 100,087,585
Components of Ending Balance:			
Revolving Cash	\$ 169,000	\$ 169,000	\$ 169,000
Stores	155,903	155,903	155,903
Reserve for Restricted Balance	49,977,740	38,688,125	22,470,334
Committed for Textbook Adoption	5,000,000	5,000,000	5,000,000
Committed for Declining Enrollment	10,000,000	10,000,000	10,000,000
Committed for Deficit Mitigation	14,990,468	22,268,933	23,305,096
Contingency Reserve	20,505,294	19,034,880	19,493,626
Reserve for Economic Uncertainties	20,505,294	19,034,880	19,493,626
Unappropriated Reserve Balance %	5.00%	5.00%	5.00%

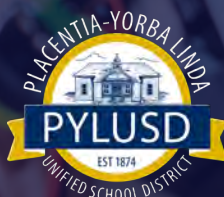
THE PYLUSD

Advantage



**How We
Achieve Our
Mission And
Vision**

**2023-2024
First Interim Report**



PYUSD Administrative Services **Placentia-Yorba Linda Unified School District**

2023-2024

FIRST INTERIM REPORT

Presented to
BOARD OF EDUCATION

December 12, 2023

Alex Cherniss, Ed.D.
Superintendent

Gary Stine
Assistant Superintendent
Administrative Services

Prepared by:
Phuong Tran, Director
Fiscal Services
(714) 985-8431

Cristina Michel, Director
Business Services
(714) 985-8421



**Placentia-Yorba Linda Unified School District
2023-24 Combined First Interim Budget and Multi-Year Projections**

Description	2023-24 First Interim	2024-25 Projection	2025-26 Projection
Revenues			
LCFF Sources	\$ 285,599,893	\$ 285,386,854	\$ 287,405,578
Federal Revenues	21,822,150	9,377,370	9,377,370
Other State Revenues	79,019,665	74,139,557	73,983,596
Other Local Revenues	4,985,016	4,341,840	4,341,840
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Other Financing Sources/Uses			
Interfund Transfers			
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Interfund Transfers Out	\$ 2,824,400	\$ 3,000,000	\$ 3,000,000
Contributions Restricted Programs	\$ -	\$ -	\$ -
Total, Other Financing Sources/Uses	\$ (2,324,400)	\$ (2,500,000)	\$ (2,500,000)
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Assumptions	2023-24	2024-25	2025-26
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Base	12,015	12,488	12,899
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Total Base Funding	12,327	12,813	13,234
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Total Funding 9-12	\$ 13,508	\$ 14,039	\$ 14,497
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Placentia-Yorba Linda Unified School District
2023-24 First Interim Report
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Total Base Funding	10,367	10,775	11,129
Supplemental	993	1,031	1,062
Total Funding 7-8	11,360	11,806	12,191

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)
A. REVENUES								
1) LCFF Sources		8010-8099	285,958,121.00	285,958,121.00	44,375,060.74	285,599,893.00	(358,228.00)	-0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,578,826.00	8,578,826.00	1,178,442.17	9,142,948.00	564,122.00	6.6%
4) Other Local Revenue		8600-8799	2,706,524.00	2,706,524.00	2,602,194.83	3,758,452.00	1,051,928.00	38.9%
5) TOTAL, REVENUES			297,243,471.00	297,243,471.00	48,155,697.74	298,501,293.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	115,913,590.00	115,913,590.00	23,563,584.03	116,265,098.00	(351,508.00)	-0.3%
2) Classified Salaries		2000-2999	33,933,109.00	33,933,109.00	6,762,708.18	34,126,182.00	(193,073.00)	-0.6%
3) Employee Benefits		3000-3999	66,518,765.00	66,518,765.00	13,759,099.97	66,057,742.00	461,023.00	0.7%
4) Books and Supplies		4000-4999	6,542,930.00	6,542,930.00	2,312,161.75	6,571,598.00	(28,668.00)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	16,541,089.00	16,541,089.00	5,492,980.44	17,432,315.00	(891,226.00)	-5.4%
6) Capital Outlay		6000-6999	1,307,061.00	1,307,061.00	92,750.00	1,486,114.00	(179,053.00)	-13.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	9,282,501.00	9,282,501.00	2,089,625.30	8,841,465.00	441,036.00	4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,092,063.00)	(2,092,063.00)	(19,240.46)	(1,722,443.00)	(369,620.00)	17.7%
9) TOTAL, EXPENDITURES			247,946,982.00	247,946,982.00	54,053,669.21	249,058,071.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			49,296,489.00	49,296,489.00	(5,897,971.47)	49,443,222.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
b) Transfers Out		7600-7629	2,824,400.00	2,824,400.00	2,814,400.00	2,824,400.00	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	(41,094,344.00)	(41,094,344.00)	0.00	(41,795,002.00)	(700,658.00)	1.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(43,418,744.00)	(43,418,744.00)	(2,814,400.00)	(44,119,402.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			5,877,745.00	5,877,745.00	(8,712,371.47)	5,323,820.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	65,077,952.00	65,077,952.00		66,002,139.00	924,187.00	1.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,077,952.00	65,077,952.00		66,002,139.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,077,952.00	65,077,952.00		66,002,139.00		
2) Ending Balance, June 30 (E + F1e)			70,955,697.00	70,955,697.00		71,325,959.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	169,000.00	169,000.00		169,000.00		
Stores		9712	146,359.00	146,359.00		153,682.00		
Prepaid Items		9713	2,500.00	2,500.00		2,221.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	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)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	31,044,747.00	31,044,747.00		29,990,468.00		
Committed for Textbook Adoption	0000	9760	5,000,000.00					
Committed for Declining Enrollment	0000	9760	10,000,000.00					
Committed for Deficit Mitigation	0000	9760	16,044,747.00					
Committed for Textbook Adoption	0000	9760		5,000,000.00				
Committed for Declining Enrollment	0000	9760		10,000,000.00				
Committed for Deficit Mitigation	0000	9760		16,044,747.00				
Committed for Textbook Adoption	0000	9760				5,000,000.00		
Committed for Declining Enrollment	0000	9760				10,000,000.00		
Committed for Deficit Mitigation	0000	9760				14,990,468.00		
d) Assigned								
Other Assignments		9780	19,796,545.00	19,796,545.00		20,505,294.00		
Contingency Reserve	0000	9780	19,796,545.00					
Contingency Reserve	0000	9780		19,796,545.00				
Contingency Reserve	0000	9780				20,505,294.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	19,796,546.00	19,796,546.00		20,505,294.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	118,048,761.00	118,048,761.00	37,295,540.00	123,285,040.00	5,236,279.00	4.4%
Education Protection Account State Aid - Current Year		8012	10,600,670.00	10,600,670.00	1,199,794.00	4,799,174.00	(5,801,496.00)	-54.7%
State Aid - Prior Years		8019	0.00	0.00	(1,464.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	511,486.00	511,486.00	0.00	511,486.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	115,990,977.00	115,990,977.00	6.51	114,763,738.00	(1,227,239.00)	-1.1%
Unsecured Roll Taxes		8042	3,487,093.00	3,487,093.00	1,527,868.98	3,363,391.00	(123,702.00)	-3.5%
Prior Years' Taxes		8043	1,972,671.00	1,972,671.00	1,993,921.31	1,993,922.00	21,251.00	1.1%
Supplemental Taxes		8044	5,448,516.00	5,448,516.00	1,487,182.94	6,080,168.00	631,652.00	11.6%
Education Revenue Augmentation Fund (ERAF)		8045	13,800,752.00	13,800,752.00	872,264.00	13,553,756.00	(246,996.00)	-1.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	17,097,195.00	17,097,195.00	0.00	18,249,218.00	1,152,023.00	6.7%
Penalties and Interest from Delinquent Taxes		8048	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			286,958,121.00	286,958,121.00	44,375,113.74	286,599,893.00	(358,228.00)	-0.1%
LCFF Transfers								
Unrestricted LCFF								

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 - Current Year	0000	8091	(1,000,000.00)	(1,000,000.00)	0.00	(1,000,000.00)	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	(53.00)	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			285,958,121.00	285,958,121.00	44,375,060.74	285,599,893.00	(358,228.00)	-0.1%
FEDERAL REVENUE								
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		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
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		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
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		
Mandated Costs Reimbursements		8550	1,095,520.00	1,095,520.00	0.00	1,095,520.00	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)
Lottery - Unrestricted and Instructional Materials		8560	3,831,460.00	3,831,460.00	232,804.17	4,145,177.00	313,717.00	8.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
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						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	3,651,846.00	3,651,846.00	945,638.00	3,902,251.00	250,405.00	6.9%
TOTAL, OTHER STATE REVENUE			8,578,826.00	8,578,826.00	1,178,442.17	9,142,948.00	564,122.00	6.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
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		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
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	5,176.96	10,000.00	10,000.00	New
Leases and Rentals		8650	1,450,000.00	1,450,000.00	485,069.45	1,450,000.00	0.00	0.0%
Interest		8660	700,000.00	700,000.00	1,460,157.51	1,700,000.00	1,000,000.00	142.9%
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	46,629.00	46,629.00	(31.25)	46,629.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	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%

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)
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		
All Other Local Revenue		8699	459,895.00	459,895.00	570,037.16	470,038.00	10,143.00	2.2%
Tuition		8710	50,000.00	50,000.00	81,785.00	81,785.00	31,785.00	63.6%
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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
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%
TOTAL, OTHER LOCAL REVENUE			2,706,524.00	2,706,524.00	2,602,194.83	3,758,452.00	1,051,928.00	38.9%
TOTAL, REVENUES			297,243,471.00	297,243,471.00	48,155,697.74	298,501,293.00	1,257,822.00	0.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	98,140,118.00	98,140,118.00	18,901,213.46	98,571,821.00	(431,703.00)	-0.4%
Certificated Pupil Support Salaries		1200	4,603,160.00	4,603,160.00	1,127,873.23	4,883,442.00	(280,282.00)	-6.1%
Certificated Supervisors' and Administrators' Salaries		1300	11,109,827.00	11,109,827.00	3,123,293.52	10,890,647.00	219,180.00	2.0%
Other Certificated Salaries		1900	2,060,485.00	2,060,485.00	411,203.82	1,919,188.00	141,297.00	6.9%
TOTAL, CERTIFICATED SALARIES			115,913,590.00	115,913,590.00	23,563,584.03	116,265,098.00	(351,508.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,588,191.00	3,588,191.00	269,877.50	2,959,895.00	628,296.00	17.5%
Classified Support Salaries		2200	14,726,688.00	14,726,688.00	3,298,969.99	14,849,386.00	(122,698.00)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	2,110,140.00	2,110,140.00	580,237.31	2,225,112.00	(114,972.00)	-5.4%
Clerical, Technical and Office Salaries		2400	11,362,766.00	11,362,766.00	2,369,280.70	11,699,027.00	(336,261.00)	-3.0%
Other Classified Salaries		2900	2,145,324.00	2,145,324.00	244,342.68	2,392,762.00	(247,438.00)	-11.5%
TOTAL, CLASSIFIED SALARIES			33,933,109.00	33,933,109.00	6,762,708.18	34,126,182.00	(193,073.00)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	21,733,746.00	21,733,746.00	1,745,398.25	21,719,558.00	14,188.00	0.1%
PERS		3201-3202	8,944,965.00	8,944,965.00	1,605,902.75	8,392,719.00	552,246.00	6.2%
OASDI/Medicare/Alternative		3301-3302	4,151,736.00	4,151,736.00	827,052.03	4,164,732.00	(12,996.00)	-0.3%
Health and Welfare Benefits		3401-3402	28,147,288.00	28,147,288.00	8,682,052.73	28,433,552.00	(286,264.00)	-1.0%
Unemployment Insurance		3501-3502	113,379.00	113,379.00	77,257.84	84,439.00	28,940.00	25.5%
Workers' Compensation		3601-3602	1,927,651.00	1,927,651.00	397,494.56	1,894,607.00	33,044.00	1.7%
OPEB, Allocated		3701-3702	1,500,000.00	1,500,000.00	423,941.81	1,368,135.00	131,865.00	8.8%
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%

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)
TOTAL, EMPLOYEE BENEFITS			66,518,765.00	66,518,765.00	13,759,099.97	66,057,742.00	461,023.00	0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	21,578.00	21,578.00	(569.00)	21,578.00	0.00	0.0%
Books and Other Reference Materials		4200	90,398.00	90,398.00	12,029.35	103,221.00	(12,823.00)	-14.2%
Materials and Supplies		4300	5,789,017.00	5,789,017.00	2,120,030.75	5,798,886.00	(9,869.00)	-0.2%
Noncapitalized Equipment		4400	641,937.00	641,937.00	180,670.65	647,913.00	(5,976.00)	-0.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,542,930.00	6,542,930.00	2,312,161.75	6,571,598.00	(28,668.00)	-0.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	65,000.00	65,000.00	15,000.00	65,000.00	0.00	0.0%
Travel and Conferences		5200	340,471.00	340,471.00	122,606.10	346,067.00	(5,596.00)	-1.6%
Dues and Memberships		5300	350,934.00	350,934.00	133,919.69	358,341.00	(7,407.00)	-2.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,357,220.00	8,357,220.00	2,565,778.66	8,357,220.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,130,588.00	2,130,588.00	616,468.69	1,865,098.00	265,490.00	12.5%
Transfers of Direct Costs		5710	(114,435.00)	(114,435.00)	(35,466.98)	(76,671.00)	(37,764.00)	33.0%
Transfers of Direct Costs - Interfund		5750	(148,041.00)	(148,041.00)	(26,611.64)	(146,241.00)	(1,800.00)	1.2%
Professional/Consulting Services and Operating Expenditures		5800	5,256,752.00	5,256,752.00	2,038,698.54	6,335,128.00	(1,078,376.00)	-20.5%
Communications		5900	302,600.00	302,600.00	62,587.38	328,373.00	(25,773.00)	-8.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,541,089.00	16,541,089.00	5,492,980.44	17,432,315.00	(891,226.00)	-5.4%
CAPITAL OUTLAY								
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	1,051,400.00	1,051,400.00	92,750.00	1,230,453.00	(179,053.00)	-17.0%
Equipment Replacement		6500	255,661.00	255,661.00	0.00	255,661.00	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%
TOTAL, CAPITAL OUTLAY			1,307,061.00	1,307,061.00	92,750.00	1,486,114.00	(179,053.00)	-13.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	7,085,758.00	7,085,758.00	1,848,124.00	6,601,948.00	483,810.00	6.8%
Payments to JPAs		7143	2,065,420.00	2,065,420.00	212,114.00	2,121,140.00	(55,720.00)	-2.7%
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%

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 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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
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	98,639.00	98,639.00	29,387.30	98,639.00	0.00	0.0%
Other Debt Service - Principal		7439	32,684.00	32,684.00	0.00	19,738.00	12,946.00	39.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,282,501.00	9,282,501.00	2,089,625.30	8,841,465.00	441,036.00	4.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,625,957.00)	(1,625,957.00)	(19,240.46)	(1,274,580.00)	(351,377.00)	21.6%
Transfers of Indirect Costs - Interfund		7350	(466,106.00)	(466,106.00)	0.00	(447,863.00)	(18,243.00)	3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,092,063.00)	(2,092,063.00)	(19,240.46)	(1,722,443.00)	(369,620.00)	17.7%
TOTAL, EXPENDITURES			247,946,982.00	247,946,982.00	54,053,669.21	249,058,071.00	(1,111,089.00)	-0.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,814,400.00	2,814,400.00	2,814,400.00	2,814,400.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,824,400.00	2,824,400.00	2,814,400.00	2,824,400.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

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)
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%
USES								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(41,094,344.00)	(41,094,344.00)	0.00	(41,795,002.00)	(700,658.00)	1.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(41,094,344.00)	(41,094,344.00)	0.00	(41,795,002.00)	(700,658.00)	1.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(43,418,744.00)	(43,418,744.00)	(2,814,400.00)	(44,119,402.00)	(700,658.00)	1.6%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,757,832.00	21,757,832.00	5,785,056.02	21,822,150.00	64,318.00	0.3%
3) Other State Revenue		8300-8599	63,683,844.00	63,683,844.00	9,761,235.96	69,876,717.00	6,192,873.00	9.7%
4) Other Local Revenue		8600-8799	1,107,053.00	1,107,053.00	372,215.47	1,226,564.00	119,511.00	10.8%
5) TOTAL, REVENUES			86,548,729.00	86,548,729.00	15,918,507.45	92,925,431.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	33,949,502.00	33,949,502.00	7,674,993.23	33,279,820.00	669,682.00	2.0%
2) Classified Salaries		2000-2999	14,339,198.00	14,339,198.00	3,664,194.04	19,337,964.00	(4,998,766.00)	-34.9%
3) Employee Benefits		3000-3999	45,096,536.00	45,096,536.00	4,925,124.30	46,701,305.00	(1,604,769.00)	-3.6%
4) Books and Supplies		4000-4999	37,989,807.00	37,989,807.00	2,306,209.01	37,519,203.00	470,604.00	1.2%
5) Services and Other Operating Expenditures		5000-5999	11,521,615.00	11,521,615.00	2,994,937.01	10,906,600.00	615,015.00	5.3%
6) Capital Outlay		6000-6999	636,910.00	636,910.00	158,684.69	9,082,729.00	(8,445,819.00)	-1,326.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	11,500.80	121,208.00	(121,208.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,625,957.00	1,625,957.00	19,240.46	1,274,580.00	351,377.00	21.6%
9) TOTAL, EXPENDITURES			145,159,525.00	145,159,525.00	21,754,883.54	158,223,409.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,610,796.00)	(58,610,796.00)	(5,836,376.09)	(65,297,978.00)		
D. OTHER FINANCING SOURCES/USES								
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	41,094,344.00	41,094,344.00	0.00	41,795,002.00	700,658.00	1.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			41,094,344.00	41,094,344.00	0.00	41,795,002.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,516,452.00)	(17,516,452.00)	(5,836,376.09)	(23,502,976.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	57,914,832.00	57,914,832.00		73,480,716.00	15,565,884.00	26.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,914,832.00	57,914,832.00		73,480,716.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,914,832.00	57,914,832.00		73,480,716.00		
2) Ending Balance, June 30 (E + F1e)			40,398,380.00	40,398,380.00		49,977,740.00		
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		

2023-24 First Interim
General Fund
Restricted (Resources 2000-9999)
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) Restricted		9740	40,398,380.00	40,398,380.00		49,977,740.00		
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		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
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		
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			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,703,818.00	4,703,818.00	0.00	4,703,818.00	0.00	0.0%
Special Education Discretionary Grants		8182	477,551.00	477,551.00	0.00	477,551.00	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)
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%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
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	3,240,432.00	3,240,432.00	552,567.58	3,298,918.00	58,486.00	1.8%
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	731,131.00	731,131.00	0.00	722,345.00	(8,786.00)	-1.2%
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	724,589.00	724,589.00	93,734.45	852,532.00	127,943.00	17.7%
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, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	446,775.00	446,775.00	0.00	543,107.00	96,332.00	21.6%
Career and Technical Education	3500-3599	8290	141,943.00	141,943.00	0.00	141,943.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	11,291,593.00	11,291,593.00	5,138,753.99	11,081,936.00	(209,657.00)	-1.9%
TOTAL, FEDERAL REVENUE			21,757,832.00	21,757,832.00	5,785,056.02	21,822,150.00	64,318.00	0.3%
OTHER STATE REVENUE								
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	21,221,005.00	21,221,005.00	6,399,272.98	21,221,005.00	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	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,510,046.00	1,510,046.00	303,408.69	1,894,883.00	384,837.00	25.5%
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	1,063,162.00	1,063,162.00	0.00	1,063,162.00	0.00	0.0%
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	1,210,649.00	1,210,649.00	1,568,926.96	1,812,978.00	602,329.00	49.8%

2023-24 First Interim
General Fund
Restricted (Resources 2000-9999)
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)
Drug/Alcohol/Tobacco Funds	6650, 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%
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	38,678,982.00	38,678,982.00	1,489,627.33	43,884,689.00	5,205,707.00	13.5%
TOTAL, OTHER STATE REVENUE			63,683,844.00	63,683,844.00	9,761,235.96	69,876,717.00	6,192,873.00	9.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	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								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	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								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,047,053.00	1,047,053.00	372,215.47	1,166,564.00	119,511.00	11.4%
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%

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	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%
TOTAL, OTHER LOCAL REVENUE			1,107,053.00	1,107,053.00	372,215.47	1,226,564.00	119,511.00	10.8%
TOTAL, REVENUES			86,548,729.00	86,548,729.00	15,918,507.45	92,925,431.00	6,376,702.00	7.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	25,026,258.00	25,026,258.00	5,439,392.89	24,418,555.00	607,703.00	2.4%
Certificated Pupil Support Salaries		1200	6,961,980.00	6,961,980.00	1,599,729.79	6,627,355.00	334,625.00	4.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,294,232.00	1,294,232.00	451,660.85	1,434,416.00	(140,184.00)	-10.8%
Other Certificated Salaries		1900	667,032.00	667,032.00	184,209.70	799,494.00	(132,462.00)	-19.9%
TOTAL, CERTIFICATED SALARIES			33,949,502.00	33,949,502.00	7,674,993.23	33,279,820.00	669,682.00	2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,475,412.00	7,475,412.00	1,874,993.12	11,965,938.00	(4,490,526.00)	-60.1%
Classified Support Salaries		2200	2,184,356.00	2,184,356.00	647,025.38	2,145,846.00	38,510.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	2,440,235.00	2,440,235.00	615,924.73	2,610,935.00	(170,700.00)	-7.0%
Clerical, Technical and Office Salaries		2400	1,187,169.00	1,187,169.00	361,193.30	1,387,574.00	(200,405.00)	-16.9%
Other Classified Salaries		2900	1,052,026.00	1,052,026.00	165,057.51	1,227,671.00	(175,645.00)	-16.7%
TOTAL, CLASSIFIED SALARIES			14,339,198.00	14,339,198.00	3,664,194.04	19,337,964.00	(4,998,766.00)	-34.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	31,848,678.00	31,848,678.00	1,423,812.35	31,722,997.00	125,681.00	0.4%
PERS		3201-3202	2,851,428.00	2,851,428.00	658,285.26	3,763,657.00	(912,229.00)	-32.0%
OASDI/Medicare/Alternative		3301-3302	1,748,885.00	1,748,885.00	370,680.69	1,854,206.00	(105,321.00)	-6.0%
Health and Welfare Benefits		3401-3402	7,988,871.00	7,988,871.00	2,314,507.13	8,662,829.00	(673,958.00)	-8.4%
Unemployment Insurance		3501-3502	24,476.00	24,476.00	5,669.02	25,292.00	(816.00)	-3.3%
Workers' Compensation		3601-3602	634,198.00	634,198.00	149,017.94	672,324.00	(38,126.00)	-6.0%
OPEB, Allocated		3701-3702	0.00	0.00	3,151.91	0.00	0.00	0.0%
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%
TOTAL, EMPLOYEE BENEFITS			45,096,536.00	45,096,536.00	4,925,124.30	46,701,305.00	(1,604,769.00)	-3.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,918,640.00	7,918,640.00	965,149.27	4,387,357.00	3,531,283.00	44.6%
Books and Other Reference Materials		4200	53,715.00	53,715.00	18,313.83	23,122.00	30,593.00	57.0%
Materials and Supplies		4300	29,613,164.00	29,613,164.00	1,101,214.23	32,576,235.00	(2,963,071.00)	-10.0%
Noncapitalized Equipment		4400	404,288.00	404,288.00	221,531.68	532,489.00	(128,201.00)	-31.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			37,989,807.00	37,989,807.00	2,306,209.01	37,519,203.00	470,604.00	1.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,172,798.00	4,172,798.00	544,506.81	3,312,888.00	859,910.00	20.6%

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)
Travel and Conferences		5200	292,759.00	292,759.00	57,547.79	330,614.00	(37,855.00)	-12.9%
Dues and Memberships		5300	66,500.00	66,500.00	1,660.00	57,924.00	8,576.00	12.9%
Insurance		5400-5450	0.00	0.00	31,149.91	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	3,207,645.00	3,207,645.00	900,967.06	4,144,893.00	(937,248.00)	-29.2%
Transfers of Direct Costs		5710	114,435.00	114,435.00	35,466.98	76,671.00	37,764.00	33.0%
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	3,609,778.00	3,609,778.00	1,413,653.36	2,963,023.00	646,755.00	17.9%
Communications		5900	57,700.00	57,700.00	9,985.10	20,587.00	37,113.00	64.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,521,615.00	11,521,615.00	2,994,937.01	10,906,600.00	615,015.00	5.3%
CAPITAL OUTLAY								
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	101,897.69	70,177.00	(70,177.00)	New
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	636,910.00	636,910.00	56,787.00	9,012,552.00	(8,375,642.00)	-1,315.0%
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%
TOTAL, CAPITAL OUTLAY			636,910.00	636,910.00	158,684.69	9,082,729.00	(8,445,819.00)	-1,326.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	(620.00)	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	12,120.80	121,208.00	(121,208.00)	New
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								
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%

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)
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	11,500.80	121,208.00	(121,208.00)	New
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,625,957.00	1,625,957.00	19,240.46	1,274,580.00	351,377.00	21.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,625,957.00	1,625,957.00	19,240.46	1,274,580.00	351,377.00	21.6%
TOTAL, EXPENDITURES			145,159,525.00	145,159,525.00	21,754,883.54	158,223,409.00	(13,063,884.00)	-9.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
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%
INTERFUND TRANSFERS OUT								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%
USES								
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%

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)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	41,094,344.00	41,094,344.00	0.00	41,795,002.00	700,658.00	1.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			41,094,344.00	41,094,344.00	0.00	41,795,002.00	700,658.00	1.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			41,094,344.00	41,094,344.00	0.00	41,795,002.00	(700,658.00)	-1.7%

2023-24 First Interim
General 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)
A. REVENUES								
1) LCFF Sources		8010-8099	285,958,121.00	285,958,121.00	44,375,060.74	285,599,893.00	(358,228.00)	-0.1%
2) Federal Revenue		8100-8299	21,757,832.00	21,757,832.00	5,785,056.02	21,822,150.00	64,318.00	0.3%
3) Other State Revenue		8300-8599	72,262,670.00	72,262,670.00	10,939,678.13	79,019,665.00	6,756,995.00	9.4%
4) Other Local Revenue		8600-8799	3,813,577.00	3,813,577.00	2,974,410.30	4,985,016.00	1,171,439.00	30.7%
5) TOTAL, REVENUES			383,792,200.00	383,792,200.00	64,074,205.19	391,426,724.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	149,863,092.00	149,863,092.00	31,238,577.26	149,544,918.00	318,174.00	0.2%
2) Classified Salaries		2000-2999	48,272,307.00	48,272,307.00	10,426,902.22	53,464,146.00	(5,191,839.00)	-10.8%
3) Employee Benefits		3000-3999	111,615,301.00	111,615,301.00	18,684,224.27	112,759,047.00	(1,143,746.00)	-1.0%
4) Books and Supplies		4000-4999	44,532,737.00	44,532,737.00	4,618,370.76	44,090,801.00	441,936.00	1.0%
5) Services and Other Operating Expenditures		5000-5999	28,062,704.00	28,062,704.00	8,487,917.45	28,338,915.00	(276,211.00)	-1.0%
6) Capital Outlay		6000-6999	1,943,971.00	1,943,971.00	251,434.69	10,568,843.00	(8,624,872.00)	-443.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	9,282,501.00	9,282,501.00	2,101,126.10	8,962,673.00	319,828.00	3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(466,106.00)	(466,106.00)	0.00	(447,863.00)	(18,243.00)	3.9%
9) TOTAL, EXPENDITURES			393,106,507.00	393,106,507.00	75,808,552.75	407,281,480.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,314,307.00)	(9,314,307.00)	(11,734,347.56)	(15,854,756.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
b) Transfers Out		7600-7629	2,824,400.00	2,824,400.00	2,814,400.00	2,824,400.00	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			(2,324,400.00)	(2,324,400.00)	(2,814,400.00)	(2,324,400.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,638,707.00)	(11,638,707.00)	(14,548,747.56)	(18,179,156.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	122,992,784.00	122,992,784.00		139,482,855.00	16,490,071.00	13.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			122,992,784.00	122,992,784.00		139,482,855.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			122,992,784.00	122,992,784.00		139,482,855.00		
2) Ending Balance, June 30 (E + F1e)			111,354,077.00	111,354,077.00		121,303,699.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	169,000.00	169,000.00		169,000.00		
Stores		9712	146,359.00	146,359.00		153,682.00		
Prepaid Items		9713	2,500.00	2,500.00		2,221.00		
All Others		9719	0.00	0.00		0.00		

2023-24 First Interim
General 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) Restricted		9740	40,398,380.00	40,398,380.00		49,977,740.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	31,044,747.00	31,044,747.00		29,990,468.00		
Committed for Textbook Adoption	0000	9760	5,000,000.00					
Committed for Declining Enrollment	0000	9760	10,000,000.00					
Committed for Deficit Mitigation	0000	9760	16,044,747.00					
Committed for Textbook Adoption	0000	9760		5,000,000.00				
Committed for Declining Enrollment	0000	9760		10,000,000.00				
Committed for Deficit Mitigation	0000	9760		16,044,747.00				
Committed for Textbook Adoption	0000	9760				5,000,000.00		
Committed for Declining Enrollment	0000	9760				10,000,000.00		
Committed for Deficit Mitigation	0000	9760				14,990,468.00		
d) Assigned								
Other Assignments		9780	19,796,545.00	19,796,545.00		20,505,294.00		
Contingency Reserve	0000	9780	19,796,545.00					
Contingency Reserve	0000	9780		19,796,545.00				
Contingency Reserve	0000	9780				20,505,294.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	19,796,546.00	19,796,546.00		20,505,294.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	118,048,761.00	118,048,761.00	37,295,540.00	123,285,040.00	5,236,279.00	4.4%
Education Protection Account State Aid - Current Year		8012	10,600,670.00	10,600,670.00	1,199,794.00	4,799,174.00	(5,801,496.00)	-54.7%
State Aid - Prior Years		8019	0.00	0.00	(1,464.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	511,486.00	511,486.00	0.00	511,486.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	115,990,977.00	115,990,977.00	6.51	114,763,738.00	(1,227,239.00)	-1.1%
Unsecured Roll Taxes		8042	3,487,093.00	3,487,093.00	1,527,868.98	3,363,391.00	(123,702.00)	-3.5%
Prior Years' Taxes		8043	1,972,671.00	1,972,671.00	1,993,921.31	1,993,922.00	21,251.00	1.1%
Supplemental Taxes		8044	5,448,516.00	5,448,516.00	1,487,182.94	6,080,168.00	631,652.00	11.6%
Education Revenue Augmentation Fund (ERAF)		8045	13,800,752.00	13,800,752.00	872,264.00	13,553,756.00	(246,996.00)	-1.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	17,097,195.00	17,097,195.00	0.00	18,249,218.00	1,152,023.00	6.7%
Penalties and Interest from Delinquent Taxes		8048	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%

2023-24 First Interim
General Fund
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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)
Subtotal, LCFF Sources			286,958,121.00	286,958,121.00	44,375,113.74	286,599,893.00	(358,228.00)	-0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(1,000,000.00)	(1,000,000.00)	0.00	(1,000,000.00)	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	(53.00)	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			285,958,121.00	285,958,121.00	44,375,060.74	285,599,893.00	(358,228.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,703,818.00	4,703,818.00	0.00	4,703,818.00	0.00	0.0%
Special Education Discretionary Grants		8182	477,551.00	477,551.00	0.00	477,551.00	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%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
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	3,240,432.00	3,240,432.00	552,567.58	3,298,918.00	58,486.00	1.8%
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	731,131.00	731,131.00	0.00	722,345.00	(8,786.00)	-1.2%
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	724,589.00	724,589.00	93,734.45	852,532.00	127,943.00	17.7%
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, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	446,775.00	446,775.00	0.00	543,107.00	96,332.00	21.6%
Career and Technical Education	3500-3599	8290	141,943.00	141,943.00	0.00	141,943.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	11,291,593.00	11,291,593.00	5,138,753.99	11,081,936.00	(209,657.00)	-1.9%
TOTAL, FEDERAL REVENUE			21,757,832.00	21,757,832.00	5,785,056.02	21,822,150.00	64,318.00	0.3%
OTHER STATE REVENUE								
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	21,221,005.00	21,221,005.00	6,399,272.98	21,221,005.00	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%

2023-24 First Interim
General Fund
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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)
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	1,095,520.00	1,095,520.00	0.00	1,095,520.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,341,506.00	5,341,506.00	536,212.86	6,040,060.00	698,554.00	13.1%
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	1,063,162.00	1,063,162.00	0.00	1,063,162.00	0.00	0.0%
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	1,210,649.00	1,210,649.00	1,568,926.96	1,812,978.00	602,329.00	49.8%
Drug/Alcohol/Tobacco Funds	6650, 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%
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	42,330,828.00	42,330,828.00	2,435,265.33	47,786,940.00	5,456,112.00	12.9%
TOTAL, OTHER STATE REVENUE			72,262,670.00	72,262,670.00	10,939,678.13	79,019,665.00	6,756,995.00	9.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	5,176.96	10,000.00	10,000.00	New
Leases and Rentals		8650	1,450,000.00	1,450,000.00	485,069.45	1,450,000.00	0.00	0.0%
Interest		8660	700,000.00	700,000.00	1,460,157.51	1,700,000.00	1,000,000.00	142.9%
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%

2023-24 First Interim
General 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)
Transportation Fees From Individuals		8675	46,629.00	46,629.00	(31.25)	46,629.00	0.00	0.0%
Interagency Services		8677	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	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								
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	1,506,948.00	1,506,948.00	942,252.63	1,636,602.00	129,654.00	8.6%
Tuition		8710	50,000.00	50,000.00	81,785.00	81,785.00	31,785.00	63.6%
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%
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%
TOTAL, OTHER LOCAL REVENUE			3,813,577.00	3,813,577.00	2,974,410.30	4,985,016.00	1,171,439.00	30.7%
TOTAL, REVENUES			383,792,200.00	383,792,200.00	64,074,205.19	391,426,724.00	7,634,524.00	2.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	123,166,376.00	123,166,376.00	24,340,606.35	122,990,376.00	176,000.00	0.1%
Certificated Pupil Support Salaries		1200	11,565,140.00	11,565,140.00	2,727,603.02	11,510,797.00	54,343.00	0.5%
Certificated Supervisors' and Administrators' Salaries		1300	12,404,059.00	12,404,059.00	3,574,954.37	12,325,063.00	78,996.00	0.6%
Other Certificated Salaries		1900	2,727,517.00	2,727,517.00	595,413.52	2,718,682.00	8,835.00	0.3%
TOTAL, CERTIFICATED SALARIES			149,863,092.00	149,863,092.00	31,238,577.26	149,544,918.00	318,174.00	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,063,603.00	11,063,603.00	2,144,870.62	14,925,833.00	(3,862,230.00)	-34.9%
Classified Support Salaries		2200	16,911,044.00	16,911,044.00	3,945,995.37	16,995,232.00	(84,188.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	4,550,375.00	4,550,375.00	1,196,162.04	4,836,047.00	(285,672.00)	-6.3%
Clerical, Technical and Office Salaries		2400	12,549,935.00	12,549,935.00	2,730,474.00	13,086,601.00	(536,666.00)	-4.3%
Other Classified Salaries		2900	3,197,350.00	3,197,350.00	409,400.19	3,620,433.00	(423,083.00)	-13.2%
TOTAL, CLASSIFIED SALARIES			48,272,307.00	48,272,307.00	10,426,902.22	53,464,146.00	(5,191,839.00)	-10.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	53,582,424.00	53,582,424.00	3,169,210.60	53,442,555.00	139,869.00	0.3%
PERS		3201-3202	11,796,393.00	11,796,393.00	2,264,188.01	12,156,376.00	(359,983.00)	-3.1%
OASDI/Medicare/Alternative		3301-3302	5,900,621.00	5,900,621.00	1,197,732.72	6,018,938.00	(118,317.00)	-2.0%
Health and Welfare Benefits		3401-3402	36,136,159.00	36,136,159.00	10,996,559.86	37,096,381.00	(960,222.00)	-2.7%
Unemployment Insurance		3501-3502	137,855.00	137,855.00	82,926.86	109,731.00	28,124.00	20.4%

2023-24 First Interim
General 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)
Workers' Compensation		3601-3602	2,561,849.00	2,561,849.00	546,512.50	2,566,931.00	(5,082.00)	-0.2%
OPEB, Allocated		3701-3702	1,500,000.00	1,500,000.00	427,093.72	1,368,135.00	131,865.00	8.8%
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%
TOTAL, EMPLOYEE BENEFITS			111,615,301.00	111,615,301.00	18,684,224.27	112,759,047.00	(1,143,746.00)	-1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,940,218.00	7,940,218.00	964,580.27	4,408,935.00	3,531,283.00	44.5%
Books and Other Reference Materials		4200	144,113.00	144,113.00	30,343.18	126,343.00	17,770.00	12.3%
Materials and Supplies		4300	35,402,181.00	35,402,181.00	3,221,244.98	38,375,121.00	(2,972,940.00)	-8.4%
Noncapitalized Equipment		4400	1,046,225.00	1,046,225.00	402,202.33	1,180,402.00	(134,177.00)	-12.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			44,532,737.00	44,532,737.00	4,618,370.76	44,090,801.00	441,936.00	1.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,237,798.00	4,237,798.00	559,506.81	3,377,888.00	859,910.00	20.3%
Travel and Conferences		5200	633,230.00	633,230.00	180,153.89	676,681.00	(43,451.00)	-6.9%
Dues and Memberships		5300	417,434.00	417,434.00	135,579.69	416,265.00	1,169.00	0.3%
Insurance		5400-5450	0.00	0.00	31,149.91	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,357,220.00	8,357,220.00	2,565,778.66	8,357,220.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,338,233.00	5,338,233.00	1,517,435.75	6,009,991.00	(671,758.00)	-12.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(148,041.00)	(148,041.00)	(26,611.64)	(146,241.00)	(1,800.00)	1.2%
Professional/Consulting Services and Operating Expenditures		5800	8,866,530.00	8,866,530.00	3,452,351.90	9,298,151.00	(431,621.00)	-4.9%
Communications		5900	360,300.00	360,300.00	72,572.48	348,960.00	11,340.00	3.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,062,704.00	28,062,704.00	8,487,917.45	28,338,915.00	(276,211.00)	-1.0%
CAPITAL OUTLAY								
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	101,897.69	70,177.00	(70,177.00)	New
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	1,688,310.00	1,688,310.00	149,537.00	10,243,005.00	(8,554,695.00)	-506.7%
Equipment Replacement		6500	255,661.00	255,661.00	0.00	255,661.00	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%
TOTAL, CAPITAL OUTLAY			1,943,971.00	1,943,971.00	251,434.69	10,568,843.00	(8,624,872.00)	-443.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	(620.00)	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	7,085,758.00	7,085,758.00	1,848,124.00	6,601,948.00	483,810.00	6.8%

2023-24 First Interim
General 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)
Payments to JPAs		7143	2,065,420.00	2,065,420.00	224,234.80	2,242,348.00	(176,928.00)	-8.6%
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								
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	98,639.00	98,639.00	29,387.30	98,639.00	0.00	0.0%
Other Debt Service - Principal		7439	32,684.00	32,684.00	0.00	19,738.00	12,946.00	39.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			9,282,501.00	9,282,501.00	2,101,126.10	8,962,673.00	319,828.00	3.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(466,106.00)	(466,106.00)	0.00	(447,863.00)	(18,243.00)	3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(466,106.00)	(466,106.00)	0.00	(447,863.00)	(18,243.00)	3.9%
TOTAL, EXPENDITURES			393,106,507.00	393,106,507.00	75,808,552.75	407,281,480.00	(14,174,973.00)	-3.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,814,400.00	2,814,400.00	2,814,400.00	2,814,400.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,824,400.00	2,824,400.00	2,814,400.00	2,824,400.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

2023-24 First Interim
General 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)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%
USES								
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%
CONTRIBUTIONS								
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		
(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)			(2,324,400.00)	(2,324,400.00)	(2,814,400.00)	(2,324,400.00)	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	9,143,322.00
6211	Literacy Coaches and Reading Specialists Grant Program	420,552.00
6266	Educator Effectiveness, FY 2021-22	2,292,068.00
6388	Strong Workforce Program	290,162.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	9,767,459.00
7435	Learning Recovery Emergency Block Grant	16,064,158.00
9010	Other Restricted Local	12,000,019.00
Total, Restricted Balance		49,977,740.00

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,252,803.00	1,252,803.00	0.00	1,252,803.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,281,393.00	5,281,393.00	1,018,239.02	5,281,393.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			6,534,196.00	6,534,196.00	1,018,239.02	6,534,196.00		
B. EXPENDITURES								
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	6,534,196.00	6,534,196.00	1,018,239.02	6,534,196.00	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			6,534,196.00	6,534,196.00	1,018,239.02	6,534,196.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,283.00	2,283.00		(15,381.00)	(17,664.00)	-773.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,283.00	2,283.00		(15,381.00)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,283.00	2,283.00		(15,381.00)		
2) Ending Balance, June 30 (E + F1e)			2,283.00	2,283.00		(15,381.00)		
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	2,283.00	2,283.00		2,283.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(17,664.00)		
LCFF SOURCES								
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%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	1,252,803.00	1,252,803.00	0.00	1,252,803.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,252,803.00	1,252,803.00	0.00	1,252,803.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	5,281,393.00	5,281,393.00	1,018,239.02	5,281,393.00	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%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,281,393.00	5,281,393.00	1,018,239.02	5,281,393.00	0.00	0.0%
OTHER LOCAL REVENUE								
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			6,534,196.00	6,534,196.00	1,018,239.02	6,534,196.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	1,252,803.00	1,252,803.00	0.00	1,252,803.00	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	5,281,393.00	5,281,393.00	1,018,239.02	5,281,393.00	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%

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)
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)			6,534,196.00	6,534,196.00	1,018,239.02	6,534,196.00	0.00	0.0%
TOTAL, EXPENDITURES			6,534,196.00	6,534,196.00	1,018,239.02	6,534,196.00		

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)
A. REVENUES								
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	718,583.00	2,155,749.00	2,155,749.00	New
3) Other State Revenue		8300-8599	1,396,631.00	1,396,631.00	1,345,362.68	1,755,515.00	358,884.00	25.7%
4) Other Local Revenue		8600-8799	7,025,000.00	7,025,000.00	1,375,373.18	9,625,666.00	2,600,666.00	37.0%
5) TOTAL, REVENUES			8,421,631.00	8,421,631.00	3,439,318.86	13,536,930.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	201,368.00	201,368.00	60,782.66	201,368.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,450,540.00	4,450,540.00	608,592.60	4,777,722.00	(327,182.00)	-7.4%
3) Employee Benefits		3000-3999	2,168,659.00	2,168,659.00	414,608.60	2,437,151.00	(268,492.00)	-12.4%
4) Books and Supplies		4000-4999	416,915.00	416,915.00	58,916.55	3,114,212.00	(2,697,297.00)	-647.0%
5) Services and Other Operating Expenditures		5000-5999	318,573.00	318,573.00	20,052.42	263,938.00	54,635.00	17.1%
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	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	261,106.00	261,106.00	0.00	261,106.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,817,161.00	7,817,161.00	1,162,952.83	11,055,497.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			604,470.00	604,470.00	2,276,366.03	2,481,433.00		
D. OTHER FINANCING SOURCES/USES								
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	500,000.00	500,000.00	0.00	500,000.00	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			(500,000.00)	(500,000.00)	0.00	(500,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			104,470.00	104,470.00	2,276,366.03	1,981,433.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,557,261.00	3,557,261.00		3,596,360.00	39,099.00	1.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,557,261.00	3,557,261.00		3,596,360.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,557,261.00	3,557,261.00		3,596,360.00		
2) Ending Balance, June 30 (E + F1e)			3,661,731.00	3,661,731.00		5,577,793.00		
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	3,638,532.00	3,638,532.00		5,569,200.00		

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)
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	23,199.00	23,199.00		8,593.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	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%
All Other Federal Revenue	All Other	8290	0.00	0.00	718,583.00	2,155,749.00	2,155,749.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	718,583.00	2,155,749.00	2,155,749.00	New
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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%
State Preschool	6105	8590	1,361,288.00	1,361,288.00	1,345,362.68	1,720,172.00	358,884.00	26.4%
All Other State Revenue	All Other	8590	35,343.00	35,343.00	0.00	35,343.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,396,631.00	1,396,631.00	1,345,362.68	1,755,515.00	358,884.00	25.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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%
Interest		8660	0.00	0.00	50,100.36	50,000.00	50,000.00	New
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	7,025,000.00	7,025,000.00	1,137,412.61	9,386,550.00	2,361,550.00	33.6%
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	0.00	0.00	187,860.21	189,116.00	189,116.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,025,000.00	7,025,000.00	1,375,373.18	9,625,666.00	2,600,666.00	37.0%
TOTAL, REVENUES			8,421,631.00	8,421,631.00	3,439,318.86	13,536,930.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	29,942.00	29,942.00	0.00	13,127.00	16,815.00	56.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	3,640.66	18,203.00	(18,203.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	171,426.00	171,426.00	57,142.00	170,038.00	1,388.00	0.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			201,368.00	201,368.00	60,782.66	201,368.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	249,440.00	249,440.00	61,902.23	720,086.00	(470,646.00)	-188.7%
Classified Support Salaries		2200	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)
Classified Supervisors' and Administrators' Salaries		2300	360,580.00	360,580.00	101,565.03	501,990.00	(141,410.00)	-39.2%
Clerical, Technical and Office Salaries		2400	222,102.00	222,102.00	56,326.61	222,569.00	(467.00)	-0.2%
Other Classified Salaries		2900	3,618,418.00	3,618,418.00	388,798.73	3,333,077.00	285,341.00	7.9%
TOTAL, CLASSIFIED SALARIES			4,450,540.00	4,450,540.00	608,592.60	4,777,722.00	(327,182.00)	-7.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	73,805.00	73,805.00	11,609.52	41,674.00	32,131.00	43.5%
PERS		3201-3202	953,671.00	953,671.00	140,902.74	1,094,317.00	(140,646.00)	-14.7%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	343,379.00	343,379.00	46,662.32	344,934.00	(1,555.00)	-0.5%
Unemployment Insurance		3401-3402	734,996.00	734,996.00	206,403.77	893,355.00	(158,359.00)	-21.5%
Workers' Compensation		3501-3502	2,327.00	2,327.00	328.23	2,344.00	(17.00)	-0.7%
OPEB, Allocated		3601-3602	60,481.00	60,481.00	8,702.02	60,527.00	(46.00)	-0.1%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		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%
TOTAL, EMPLOYEE BENEFITS			2,168,659.00	2,168,659.00	414,608.60	2,437,151.00	(268,492.00)	-12.4%
BOOKS AND SUPPLIES								
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	402,915.00	402,915.00	50,463.41	3,073,877.00	(2,670,962.00)	-662.9%
Noncapitalized Equipment		4400	14,000.00	14,000.00	8,453.14	40,335.00	(26,335.00)	-188.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			416,915.00	416,915.00	58,916.55	3,114,212.00	(2,697,297.00)	-647.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	31,000.00	31,000.00	1,248.74	23,000.00	8,000.00	25.8%
Dues and Memberships		5300	2,000.00	2,000.00	0.00	0.00	2,000.00	100.0%
Insurance		5400-5450	12,000.00	12,000.00	10,497.30	12,636.00	(636.00)	-5.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,890.00	41,890.00	23.17	38,000.00	3,890.00	9.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	136,800.00	136,800.00	.70	135,000.00	1,800.00	1.3%
Professional/Consulting Services and Operating Expenditures		5800	78,633.00	78,633.00	2,808.86	39,035.00	39,598.00	50.4%
Communications		5900	16,250.00	16,250.00	5,473.65	16,267.00	(17.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			318,573.00	318,573.00	20,052.42	263,938.00	54,635.00	17.1%
CAPITAL OUTLAY								
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%
Equipment		6400	0.00	0.00	0.00	0.00	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%
TOTAL, CAPITAL OUTLAY			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)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	261,106.00	261,106.00	0.00	261,106.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			261,106.00	261,106.00	0.00	261,106.00	0.00	0.0%
TOTAL, EXPENDITURES			7,817,161.00	7,817,161.00	1,162,952.83	11,055,497.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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 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%
USES								
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%
CONTRIBUTIONS								
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)			(500,000.00)	(500,000.00)	0.00	(500,000.00)		

Resource	Description	2023-24 Projected Totals
7690	On-Behalf Pension Contributions	35,343.00
9010	Other Restricted Local	5,533,857.00
Total, Restricted Balance		5,569,200.00

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,705,417.00	6,705,417.00	814,364.55	7,567,799.00	862,382.00	12.9%
3) Other State Revenue		8300-8599	6,947,691.00	6,947,691.00	534,636.18	7,368,168.00	420,477.00	6.1%
4) Other Local Revenue		8600-8799	228,489.00	228,489.00	90,327.74	228,489.00	0.00	0.0%
5) TOTAL, REVENUES			13,881,597.00	13,881,597.00	1,439,328.47	15,164,456.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,537,148.00	3,537,148.00	513,352.38	3,654,354.00	(117,206.00)	-3.3%
3) Employee Benefits		3000-3999	2,102,742.00	2,102,742.00	516,711.77	2,147,651.00	(44,909.00)	-2.1%
4) Books and Supplies		4000-4999	6,271,790.00	6,271,790.00	712,114.68	6,242,160.00	29,630.00	0.5%
5) Services and Other Operating Expenditures		5000-5999	342,922.00	342,922.00	104,035.27	342,922.00	0.00	0.0%
6) Capital Outlay		6000-6999	35,000.00	35,000.00	51,079.97	120,000.00	(85,000.00)	-242.9%
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	205,000.00	205,000.00	0.00	186,757.00	18,243.00	8.9%
9) TOTAL, EXPENDITURES			12,494,602.00	12,494,602.00	1,897,294.07	12,693,844.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,386,995.00	1,386,995.00	(457,965.60)	2,470,612.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,000.00	10,000.00	0.00	10,000.00	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			10,000.00	10,000.00	0.00	10,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,396,995.00	1,396,995.00	(457,965.60)	2,480,612.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,042,401.00	8,042,401.00		10,556,882.00	2,514,481.00	31.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,042,401.00	8,042,401.00		10,556,882.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,042,401.00	8,042,401.00		10,556,882.00		
2) Ending Balance, June 30 (E + F1e)			9,439,396.00	9,439,396.00		13,037,494.00		
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	9,437,706.00	9,437,706.00		13,035,920.00		

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)
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	1,690.00	1,690.00		1,574.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	6,705,417.00	6,705,417.00	814,364.55	7,567,799.00	862,382.00	12.9%
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			6,705,417.00	6,705,417.00	814,364.55	7,567,799.00	862,382.00	12.9%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	6,947,691.00	6,947,691.00	534,636.18	7,368,168.00	420,477.00	6.1%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,947,691.00	6,947,691.00	534,636.18	7,368,168.00	420,477.00	6.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	228,489.00	228,489.00	(2,460.60)	228,489.00	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	92,690.59	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	97.75	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			228,489.00	228,489.00	90,327.74	228,489.00	0.00	0.0%
TOTAL, REVENUES			13,881,597.00	13,881,597.00	1,439,328.47	15,164,456.00		
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,788,467.00	2,788,467.00	330,642.13	2,896,685.00	(108,218.00)	-3.9%
Classified Supervisors' and Administrators' Salaries		2300	491,619.00	491,619.00	123,523.98	494,096.00	(2,477.00)	-0.5%
Clerical, Technical and Office Salaries		2400	257,062.00	257,062.00	59,186.27	263,573.00	(6,511.00)	-2.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,537,148.00	3,537,148.00	513,352.38	3,654,354.00	(117,206.00)	-3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	671,586.00	671,586.00	119,875.19	743,739.00	(72,153.00)	-10.7%
OASDI/Medicare/Alternative		3301-3302	237,634.00	237,634.00	37,856.10	243,491.00	(5,857.00)	-2.5%

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	1,151,440.00	1,151,440.00	344,845.67	1,117,317.00	34,123.00	3.0%
Unemployment Insurance		3501-3502	1,559.00	1,559.00	248.91	1,596.00	(37.00)	-2.4%
Workers' Compensation		3601-3602	40,523.00	40,523.00	6,673.15	41,508.00	(985.00)	-2.4%
OPEB, Allocated		3701-3702	0.00	0.00	7,212.75	0.00	0.00	0.0%
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%
TOTAL, EMPLOYEE BENEFITS			2,102,742.00	2,102,742.00	516,711.77	2,147,651.00	(44,909.00)	-2.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	965,540.00	965,540.00	102,754.36	935,910.00	29,630.00	3.1%
Noncapitalized Equipment		4400	92,000.00	92,000.00	9,164.22	92,000.00	0.00	0.0%
Food		4700	5,214,250.00	5,214,250.00	600,196.10	5,214,250.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,271,790.00	6,271,790.00	712,114.68	6,242,160.00	29,630.00	0.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	12,700.00	12,700.00	0.00	12,700.00	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	234,300.00	234,300.00	47,110.80	234,300.00	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	9,991.00	9,991.00	26,591.80	9,991.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	77,931.00	77,931.00	29,079.18	77,931.00	0.00	0.0%
Communications		5900	8,000.00	8,000.00	1,253.49	8,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			342,922.00	342,922.00	104,035.27	342,922.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,000.00	15,000.00	51,079.97	100,000.00	(85,000.00)	-566.7%
Equipment Replacement		6500	20,000.00	20,000.00	0.00	20,000.00	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%
TOTAL, CAPITAL OUTLAY			35,000.00	35,000.00	51,079.97	120,000.00	(85,000.00)	-242.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	205,000.00	205,000.00	0.00	186,757.00	18,243.00	8.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			205,000.00	205,000.00	0.00	186,757.00	18,243.00	8.9%
TOTAL, EXPENDITURES			12,494,602.00	12,494,602.00	1,897,294.07	12,693,844.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	10,000.00	10,000.00	0.00	10,000.00	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			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
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%
CONTRIBUTIONS								
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)			10,000.00	10,000.00	0.00	10,000.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	11,969,938.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	347,012.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	718,970.00
Total, Restricted Balance		13,035,920.00

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)
A. REVENUES								
1) LCFF Sources		8010-8099	1,000,000.00	1,000,000.00	0.00	1,000,000.00	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	19,054.66	20,000.00	20,000.00	New
5) TOTAL, REVENUES			1,000,000.00	1,000,000.00	19,054.66	1,020,000.00		
B. EXPENDITURES								
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	1,000,000.00	1,000,000.00	842,802.70	1,000,000.00	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	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			1,000,000.00	1,000,000.00	842,802.70	1,000,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(823,748.04)	20,000.00		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	(823,748.04)	20,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,873,996.00	1,873,996.00		4,290,177.00	2,416,181.00	128.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,873,996.00	1,873,996.00		4,290,177.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,873,996.00	1,873,996.00		4,290,177.00		
2) Ending Balance, June 30 (E + F1e)			1,873,996.00	1,873,996.00		4,310,177.00		
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	1,873,996.00	1,873,996.00		4,310,177.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	1,000,000.00	1,000,000.00	0.00	1,000,000.00	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			1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		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%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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%
Interest		8660	0.00	0.00	19,054.66	20,000.00	20,000.00	New
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%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	19,054.66	20,000.00	20,000.00	New
TOTAL, REVENUES			1,000,000.00	1,000,000.00	19,054.66	1,020,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	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%
EMPLOYEE BENEFITS								
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%
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%

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)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000,000.00	1,000,000.00	842,562.68	999,000.00	1,000.00	0.1%
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	240.02	1,000.00	(1,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,000,000.00	1,000,000.00	842,802.70	1,000,000.00	0.00	0.0%
CAPITAL OUTLAY								
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%
Equipment		6400	0.00	0.00	0.00	0.00	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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, EXPENDITURES			1,000,000.00	1,000,000.00	842,802.70	1,000,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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)
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%
CONTRIBUTIONS								
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
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)
A. REVENUES								
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	4,306,340.00	4,306,340.00	214,050.30	4,340,646.00	34,306.00	0.8%
5) TOTAL, REVENUES			4,306,340.00	4,306,340.00	214,050.30	4,340,646.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	91,907.00	91,907.00	18,605.69	89,767.00	2,140.00	2.3%
3) Employee Benefits		3000-3999	48,451.00	48,451.00	9,950.63	45,629.00	2,822.00	5.8%
4) Books and Supplies		4000-4999	2,212,632.00	2,212,632.00	64,282.80	4,542,325.00	(2,329,693.00)	-105.3%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	58,971.50	59,050.00	(59,050.00)	New
6) Capital Outlay		6000-6999	727,068.00	727,068.00	1,242,720.92	1,819,989.00	(1,092,921.00)	-150.3%
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			3,080,058.00	3,080,058.00	1,394,531.54	6,556,760.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,226,282.00	1,226,282.00	(1,180,481.24)	(2,216,114.00)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,226,282.00	1,226,282.00	(1,180,481.24)	(2,216,114.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,391,453.00	9,391,453.00		11,696,191.00	2,304,738.00	24.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,391,453.00	9,391,453.00		11,696,191.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,391,453.00	9,391,453.00		11,696,191.00		
2) Ending Balance, June 30 (E + F1e)			10,617,735.00	10,617,735.00		9,480,077.00		
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) Legally Restricted Balance		9740	10,559,586.00	10,559,586.00		9,448,431.00		
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	58,149.00	58,149.00		31,646.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
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%
All Other State Revenue		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%
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	3,763,584.00	3,763,584.00	0.00	3,763,584.00	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%
Interest		8660	42,756.00	42,756.00	116,634.66	77,062.00	34,306.00	80.2%
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								
Mitigation/Developer Fees		8681	500,000.00	500,000.00	97,415.64	500,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,306,340.00	4,306,340.00	214,050.30	4,340,646.00	34,306.00	0.8%
TOTAL, REVENUES			4,306,340.00	4,306,340.00	214,050.30	4,340,646.00		
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	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)
Classified Supervisors' and Administrators' Salaries		2300	91,907.00	91,907.00	18,605.69	89,767.00	2,140.00	2.3%
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			91,907.00	91,907.00	18,605.69	89,767.00	2,140.00	2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	24,815.00	24,815.00	4,964.00	23,949.00	866.00	3.5%
OASDI/Medicare/Alternative		3301-3302	7,030.00	7,030.00	1,435.55	6,866.00	164.00	2.3%
Health and Welfare Benefits		3401-3402	15,365.00	15,365.00	3,296.30	13,602.00	1,763.00	11.5%
Unemployment Insurance		3501-3502	46.00	46.00	9.35	46.00	0.00	0.0%
Workers' Compensation		3601-3602	1,195.00	1,195.00	245.43	1,166.00	29.00	2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, EMPLOYEE BENEFITS			48,451.00	48,451.00	9,950.63	45,629.00	2,822.00	5.8%
BOOKS AND SUPPLIES								
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	2,212,632.00	2,212,632.00	43,486.58	4,521,325.00	(2,308,693.00)	-104.3%
Noncapitalized Equipment		4400	0.00	0.00	20,796.22	21,000.00	(21,000.00)	New
TOTAL, BOOKS AND SUPPLIES			2,212,632.00	2,212,632.00	64,282.80	4,542,325.00	(2,329,693.00)	-105.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	272.85	300.00	(300.00)	New
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	24,267.46	25,100.00	(25,100.00)	New
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	34,431.19	33,650.00	(33,650.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	58,971.50	59,050.00	(59,050.00)	New
CAPITAL OUTLAY								
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	727,068.00	727,068.00	1,211,583.12	1,784,989.00	(1,057,921.00)	-145.5%
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	31,137.80	35,000.00	(35,000.00)	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%
TOTAL, CAPITAL OUTLAY			727,068.00	727,068.00	1,242,720.92	1,819,989.00	(1,092,921.00)	-150.3%

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)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
TOTAL, EXPENDITURES			3,080,058.00	3,080,058.00	1,394,531.54	6,556,760.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%
USES								
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%
CONTRIBUTIONS								
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
9010	Other Restricted Local	9,448,431.00
Total, Restricted Balance		9,448,431.00

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)
A. REVENUES								
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	16,934.17	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	16,934.17	0.00		
B. EXPENDITURES								
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	82,774.76	85,000.00	(85,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	232.15	500.00	(500.00)	New
6) Capital Outlay		6000-6999	500,000.00	500,000.00	577,766.62	600,000.00	(100,000.00)	-20.0%
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, EXPENDITURES			500,000.00	500,000.00	660,773.53	685,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(500,000.00)	(500,000.00)	(643,839.36)	(685,500.00)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(500,000.00)	(500,000.00)	(643,839.36)	(685,500.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,717,087.00	1,717,087.00		1,720,280.00	3,193.00	0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,717,087.00	1,717,087.00		1,720,280.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,717,087.00	1,717,087.00		1,720,280.00		
2) Ending Balance, June 30 (E + F1e)			1,217,087.00	1,217,087.00		1,034,780.00		
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) Legally Restricted Balance		9740	1,185,238.00	1,185,238.00		1,025,303.00		
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	31,849.00	31,849.00		9,477.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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%
All Other State Revenue		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%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	16,934.17	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%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	16,934.17	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	16,934.17	0.00		
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
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%
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	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)
Materials and Supplies		4300	0.00	0.00	82,774.76	85,000.00	(85,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	82,774.76	85,000.00	(85,000.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
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%
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	19.14	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	213.01	500.00	(500.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	232.15	500.00	(500.00)	New
CAPITAL OUTLAY								
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	500,000.00	500,000.00	577,766.62	600,000.00	(100,000.00)	-20.0%
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	0.00	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%
TOTAL, CAPITAL OUTLAY			500,000.00	500,000.00	577,766.62	600,000.00	(100,000.00)	-20.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	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%
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%
TOTAL, EXPENDITURES			500,000.00	500,000.00	660,773.53	685,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	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%

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)
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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%
CONTRIBUTIONS								
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
7710	State School Facilities Projects	1,002,636.00
9010	Other Restricted Local	22,667.00
Total, Restricted Balance		1,025,303.00

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)
A. REVENUES								
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	8,337,208.00	8,337,208.00	117,102.21	8,337,208.00	0.00	0.0%
5) TOTAL, REVENUES			8,337,208.00	8,337,208.00	117,102.21	8,337,208.00		
B. EXPENDITURES								
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	29,103.00	29,103.00	20,097.07	29,103.00	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	7,469,475.00	7,469,475.00	5,898,122.66	7,469,475.00	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			7,498,578.00	7,498,578.00	5,918,219.73	7,498,578.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			838,630.00	838,630.00	(5,801,117.52)	838,630.00		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			838,630.00	838,630.00	(5,801,117.52)	838,630.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,490,341.00	12,490,341.00		13,397,005.00	906,664.00	7.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,490,341.00	12,490,341.00		13,397,005.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,490,341.00	12,490,341.00		13,397,005.00		
2) Ending Balance, June 30 (E + F1e)			13,328,971.00	13,328,971.00		14,235,635.00		
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) Legally Restricted Balance		9740	13,328,971.00	13,328,971.00		14,235,635.00		

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)
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		0.00		
FEDERAL REVENUE								
FEMA		8281	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			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	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%
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%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	8,193,171.00	8,193,171.00	0.00	8,193,171.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	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	144,037.00	144,037.00	117,102.21	144,037.00	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%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,337,208.00	8,337,208.00	117,102.21	8,337,208.00	0.00	0.0%
TOTAL, REVENUES			8,337,208.00	8,337,208.00	117,102.21	8,337,208.00		
CLASSIFIED SALARIES								
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%
EMPLOYEE BENEFITS								
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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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%
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	29,103.00	29,103.00	20,097.07	29,103.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,103.00	29,103.00	20,097.07	29,103.00	0.00	0.0%
CAPITAL OUTLAY								
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	0.00	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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	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%
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	3,234,475.00	3,234,475.00	1,663,122.66	3,234,475.00	0.00	0.0%
Other Debt Service - Principal		7439	4,235,000.00	4,235,000.00	4,235,000.00	4,235,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,469,475.00	7,469,475.00	5,898,122.66	7,469,475.00	0.00	0.0%
TOTAL, EXPENDITURES			7,498,578.00	7,498,578.00	5,918,219.73	7,498,578.00		
INTERFUND TRANSFERS								

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)
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		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%
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%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%
USES								
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%
CONTRIBUTIONS								
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
9010	Other Restricted Local	14,235,635.00
Total, Restricted Balance		14,235,635.00

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,570,563.00	1,570,563.00	0.00	0.00	(1,570,563.00)	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,179,611.00	11,179,611.00	0.00	17,440,335.00	6,260,724.00	56.0%
5) TOTAL, REVENUES			12,750,174.00	12,750,174.00	0.00	17,440,335.00		
B. EXPENDITURES								
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	18,450,401.00	18,450,401.00	0.00	16,531,853.00	1,918,548.00	10.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,450,401.00	18,450,401.00	0.00	16,531,853.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,700,227.00)	(5,700,227.00)	0.00	908,482.00		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,700,227.00)	(5,700,227.00)	0.00	908,482.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,597,652.00	18,597,652.00		21,171,423.00	2,573,771.00	13.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,597,652.00	18,597,652.00		21,171,423.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,597,652.00	18,597,652.00		21,171,423.00		
2) Ending Balance, June 30 (E + F1e)			12,897,425.00	12,897,425.00		22,079,905.00		
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) Legally Restricted Balance		9740	12,897,425.00	12,897,425.00		22,079,905.00		
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	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		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	1,570,563.00	1,570,563.00	0.00	0.00	(1,570,563.00)	-100.0%
TOTAL, FEDERAL REVENUE			1,570,563.00	1,570,563.00	0.00	0.00	(1,570,563.00)	-100.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	10,755,760.00	10,755,760.00	0.00	17,035,696.00	6,279,936.00	58.4%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	341,127.00	341,127.00	0.00	356,806.00	15,679.00	4.6%
Supplemental Taxes		8614	69,914.00	69,914.00	0.00	0.00	(69,914.00)	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,810.00	12,810.00	0.00	47,833.00	35,023.00	273.4%
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%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,179,611.00	11,179,611.00	0.00	17,440,335.00	6,260,724.00	56.0%
TOTAL, REVENUES			12,750,174.00	12,750,174.00	0.00	17,440,335.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	8,035,623.00	8,035,623.00	0.00	7,635,623.00	400,000.00	5.0%
Bond Interest and Other Service Charges		7434	10,414,778.00	10,414,778.00	0.00	8,896,230.00	1,518,548.00	14.6%
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)			18,450,401.00	18,450,401.00	0.00	16,531,853.00	1,918,548.00	10.4%
TOTAL, EXPENDITURES			18,450,401.00	18,450,401.00	0.00	16,531,853.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								

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: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	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%
USES								
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%
CONTRIBUTIONS								
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
9010	Other Restricted Local	22,079,905.00
Total, Restricted Balance		22,079,905.00

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)
A. REVENUES								
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	44,522,236.00	44,522,236.00	13,329,814.52	44,551,859.00	29,623.00	0.1%
5) TOTAL, REVENUES			44,522,236.00	44,522,236.00	13,329,814.52	44,551,859.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	285,285.00	285,285.00	71,631.95	346,435.00	(61,150.00)	-21.4%
3) Employee Benefits		3000-3999	174,451.00	174,451.00	47,511.41	191,635.00	(17,184.00)	-9.9%
4) Books and Supplies		4000-4999	366,300.00	366,300.00	291.79	315,934.00	50,366.00	13.7%
5) Services and Other Operating Expenses		5000-5999	46,510,600.00	46,510,600.00	16,895,264.72	46,510,600.00	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			47,336,636.00	47,336,636.00	17,014,699.87	47,364,604.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(2,814,400.00)	(2,814,400.00)	(3,684,885.35)	(2,812,745.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,814,400.00	2,814,400.00	2,814,400.00	2,814,400.00	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			2,814,400.00	2,814,400.00	2,814,400.00	2,814,400.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(870,485.35)	1,655.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	16,224,407.00	16,224,407.00		16,942,968.00	718,561.00	4.4%
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)			16,224,407.00	16,224,407.00		16,942,968.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,224,407.00	16,224,407.00		16,942,968.00		
2) Ending Net Position, June 30 (E + F1e)			16,224,407.00	16,224,407.00		16,944,623.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	16,224,407.00	16,224,407.00		16,944,623.00		
OTHER STATE REVENUE								
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%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	138,575.58	129,623.00	29,623.00	29.6%
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								
In-District Premiums/Contributions		8674	44,422,236.00	44,422,236.00	13,191,238.94	44,422,236.00	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	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%
TOTAL, OTHER LOCAL REVENUE			44,522,236.00	44,522,236.00	13,329,814.52	44,551,859.00	29,623.00	0.1%
TOTAL, REVENUES			44,522,236.00	44,522,236.00	13,329,814.52	44,551,859.00		
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	164,322.00	164,322.00	40,580.01	162,320.00	2,002.00	1.2%
Clerical, Technical and Office Salaries		2400	120,963.00	120,963.00	29,744.31	164,115.00	(43,152.00)	-35.7%
Other Classified Salaries		2900	0.00	0.00	1,307.63	20,000.00	(20,000.00)	New
TOTAL, CLASSIFIED SALARIES			285,285.00	285,285.00	71,631.95	346,435.00	(61,150.00)	-21.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	78,460.00	78,460.00	19,111.36	78,460.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	21,664.00	21,664.00	5,355.14	21,664.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	70,503.00	70,503.00	22,078.75	87,687.00	(17,184.00)	-24.4%
Unemployment Insurance		3501-3502	142.00	142.00	35.01	142.00	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)
Workers' Compensation		3601-3602	3,682.00	3,682.00	931.15	3,682.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, EMPLOYEE BENEFITS			174,451.00	174,451.00	47,511.41	191,635.00	(17,184.00)	-9.9%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	366,300.00	366,300.00	291.79	315,934.00	50,366.00	13.7%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			366,300.00	366,300.00	291.79	315,934.00	50,366.00	13.7%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	2,850,000.00	2,850,000.00	2,664,312.25	2,850,000.00	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	1,850.00	1,850.00	214.90	1,850.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,250.00	1,250.00	0.00	1,250.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	43,654,500.00	43,654,500.00	14,230,481.96	43,654,500.00	0.00	0.0%
Communications		5900	1,000.00	1,000.00	255.61	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			46,510,600.00	46,510,600.00	16,895,264.72	46,510,600.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
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%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			47,336,636.00	47,336,636.00	17,014,699.87	47,364,604.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	2,814,400.00	2,814,400.00	2,814,400.00	2,814,400.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,814,400.00	2,814,400.00	2,814,400.00	2,814,400.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
USES								

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 Funds from Lapsed/Reorganized LEAs		7651	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%
CONTRIBUTIONS								
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)			2,814,400.00	2,814,400.00	2,814,400.00	2,814,400.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

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 (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 12, 2023 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to 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: Phuong Tran / Cristina Michel Telephone: 714-985-8431 / 8430
Title: Director of Fiscal / Business E-mail: ptran@pylusd.org / cmichel@pylusd.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	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	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	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	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
6b	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
7	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	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
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 general 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 general 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	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district 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 district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
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
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district 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 district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	22,682.50	22,682.50	21,229.18	22,693.38	10.88	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	22,682.50	22,682.50	21,229.18	22,693.38	10.88	0.0%
5. District Funded County Program ADA						
a. County Community Schools	544.92	544.92	490.05	490.05	(54.87)	-10.0%
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	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	544.92	544.92	490.05	490.05	(54.87)	-10.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	23,227.42	23,227.42	21,719.23	23,183.43	(43.99)	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
147,333,246.00										
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,659,918.00	6,659,918.00	13,187,646.00	11,986,388.00	10,005,481.00	13,187,646.00	10,005,481.00	10,005,481.00
Property Taxes	8020-8079		3,864,129.00	153,810.00	1,573,503.00	289,802.00	25,000,000.00	50,000,000.00	7,000,000.00	500,000.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	(53.00)	(999,947.00)	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	2,970,715.00	728,925.00	2,085,416.00	300,000.00	1,000,000.00	1,000,000.00	3,000,000.00
Other State Revenue	8300-8599		2,098,798.00	5,294,160.00	3,218,844.00	327,876.00	15,000,000.00	11,000,000.00	3,000,000.00	3,000,000.00
Other Local Revenue	8600-8799		6,309.00	1,099,423.00	659,572.00	1,209,104.00	200,000.00	200,000.00	200,000.00	500,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			12,629,154.00	16,178,026.00	19,368,490.00	15,898,533.00	49,505,534.00	75,387,646.00	21,205,481.00	17,005,481.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		559,842.00	2,293,861.00	13,926,960.00	14,457,914.00	13,926,960.00	28,000,000.00	900,000.00	13,926,960.00
Classified Salaries	2000-2999		(443,365.00)	2,947,214.00	3,227,747.00	4,695,307.00	4,695,307.00	4,695,307.00	4,695,307.00	4,695,307.00
Employee Benefits	3000-3999		2,470,790.00	1,250,876.00	7,308,375.00	7,654,183.00	7,654,182.00	7,654,183.00	7,654,183.00	7,654,183.00
Books and Supplies	4000-4999		32,058.00	2,258,115.00	1,406,067.00	922,131.00	4,000,000.00	4,000,000.00	4,000,000.00	4,000,000.00
Services	5000-5999		37,311.00	1,905,577.00	2,890,021.00	3,655,009.00	2,500,000.00	2,000,000.00	2,700,000.00	2,300,000.00
Capital Outlay	6000-6599		8,500.00	147,795.00	28,364.00	66,776.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Other Outgo	7000-7499		330,022.00	330,022.00	838,769.00	602,313.00	800,000.00	700,000.00	700,000.00	700,000.00

First Interim
2023-24 Budget
Cashflow Worksheet - Budget Year (1)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629		2,814,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			5,809,558.00	11,133,460.00	29,626,303.00	32,053,633.00	34,576,449.00	48,049,490.00	21,649,490.00	34,276,450.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		3,348,053.00	12,901.00	3,796,619.00	6,667,037.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	3,348,053.00	12,901.00	3,796,619.00	6,667,037.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		16,619,668.00	6,345,347.00	4,350,433.00	(328,781.00)	0.00	0.00	0.00	0.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	16,619,668.00	6,345,347.00	4,350,433.00	(328,781.00)	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		(1,718.00)	(169.00)		1,887.00				
TOTAL BALANCE SHEET ITEMS		0.00	(13,273,333.00)	(6,332,615.00)	(553,814.00)	6,987,705.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)										
			(6,453,737.00)	(1,288,049.00)	(10,811,627.00)	(9,157,395.00)	14,929,085.00	27,338,156.00	(444,009.00)	(17,270,969.00)
F. ENDING CASH (A + E)										
			140,879,509.00	139,591,460.00	128,779,833.00	119,622,438.00	134,551,523.00	161,889,679.00	161,445,670.00	144,174,701.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):					June	Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June	October					
A. BEGINNING CASH		144,174,701.00	141,585,897.00	176,014,928.00	173,443,959.00						
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019	13,187,646.00	10,005,481.00	10,005,481.00	13,187,647.00	0.00			128,084,214.00	128,084,214.00	
Property Taxes	8020-8079	8,500,000.00	38,000,000.00	17,000,000.00	6,634,435.00				158,515,679.00	158,515,679.00	
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00				(1,000,000.00)	(1,000,000.00)	
Federal Revenue	8100-8299	3,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	1,737,094.00			21,822,150.00	21,822,150.00	
Other State Revenue	8300-8599	7,000,000.00	18,000,000.00	3,000,000.00	3,000,000.00	5,079,987.00			79,019,665.00	79,019,665.00	
Other Local Revenue	8600-8799	200,000.00	200,000.00	200,000.00	310,608.00				4,985,016.00	4,985,016.00	
Interfund Transfers In	8910-8929				500,000.00				500,000.00	500,000.00	
All Other Financing Sources	8930-8979								0.00	0.00	
TOTAL RECEIPTS		31,887,646.00	68,205,481.00	32,205,481.00	25,632,690.00	6,817,081.00	0.00		391,926,724.00	391,926,724.00	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999	13,926,960.00	13,926,960.00	13,926,960.00	13,926,960.00	5,844,581.00			149,544,918.00	149,544,918.00	
Classified Salaries	2000-2999	4,695,307.00	4,695,307.00	4,695,307.00	4,695,307.00	5,474,787.00			53,464,146.00	53,464,146.00	
Employee Benefits	3000-3999	7,654,183.00	7,654,183.00	7,654,183.00	32,841,360.00	7,654,183.00			112,759,047.00	112,759,047.00	
Books and Supplies	4000-4999	4,000,000.00	4,000,000.00	5,000,000.00	6,000,000.00	4,472,430.00			44,090,801.00	44,090,801.00	
Services	5000-5999	2,500,000.00	1,800,000.00	1,800,000.00	1,800,000.00	2,450,997.00			28,338,915.00	28,338,915.00	
Capital Outlay	6000-6599	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	2,317,408.00			10,568,843.00	10,568,843.00	
Other Outgo	7000-7499	700,000.00	700,000.00	700,000.00	700,000.00	713,684.00			8,514,810.00	8,514,810.00	
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	10,000.00				2,824,400.00	2,824,400.00	
All Other Financing Uses	7630-7699								0.00	0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		34,476,450.00	33,776,450.00	34,776,450.00	60,973,627.00	28,928,070.00	0.00	410,105,880.00	410,105,880.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299	0.00	0.00	0.00	6,817,081.00			20,641,691.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	6,817,081.00	0.00	0.00	20,641,691.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500- 9599							55,914,738.00	
Due To Other Funds	9610	0.00	0.00	0.00	28,928,071.00			0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	28,928,071.00	0.00	0.00	55,914,738.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	(22,110,990.00)	0.00	0.00	(35,273,047.00)	
E. NET INCREASE/DECREASE (B - C + D)		(2,588,804.00)	34,429,031.00	(2,570,969.00)	(57,451,927.00)	(22,110,989.00)	0.00	(53,452,203.00)	(18,179,156.00)
F. ENDING CASH (A + E)		141,585,897.00	176,014,928.00	173,443,959.00	115,992,032.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								93,881,043.00	

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	410,105,880.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	21,759,218.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	73,912.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,179,798.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	118,377.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,824,400.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	81,785.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>		<p>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>			<p>5,278,272.00</p>
<p>D. Plus additional MOE expenditures:</p> <p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p>	<p>All</p>	<p>All</p>	<p>1000-7143, 7300-7439 minus 8000-8699 0.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>		<p>0.00</p>
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>			<p>383,068,390.00</p>
<p>Section II - Expenditures Per ADA</p>			<p>2023-24 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*</p>			<p>21,719.23</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>			<p>17,637.29</p>
<p>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</p>	<p>Total</p>		<p>Per ADA</p>

<p>A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p>		
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>		
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>		
<p>B. Required effort (Line A.2 times 90%)</p>		
<p>C. Current year expenditures (Line I.E and Line II.B)</p>		
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>		

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p> <p>*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.</p>	MOE Met	
	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 10,247,897.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 304,152,079.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.37%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 7,337,456.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,779,269.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,261,619.72
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,378,344.72
9. Carry-Forward Adjustment (Part IV, Line F)	52,783.97
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,431,128.69
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	248,458,144.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	45,702,804.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	34,065,100.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	706,326.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	73,912.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,375,841.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,964,902.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	60,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	623,272.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	44,102.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	36,175,167.28
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,794,391.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,172,837.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	387,216,798.28
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	
	3.20%
D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	
	3.21%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	12,378,344.72
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(205,674.97)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.13%) times Part III, Line B19); zero if negative	52,783.97
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.13%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.43%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	52,783.97
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	52,783.97

Approved
indirect
cost rate: 3.13%

Highest
rate used
in any
program: 3.43%

Note: In one or
more resources,
the rate used is
greater than the
approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	9,893,179.00	310,556.00	3.14%
01	3010	3,198,796.00	100,122.00	3.13%
01	3182	29,323.00	918.00	3.13%
01	3213	106,799.00	3,241.00	3.03%
01	3310	4,496,420.00	140,738.00	3.13%
01	3311	64,637.00	2,023.00	3.13%
01	3315	113,948.00	3,567.00	3.13%
01	3345	1,906.00	59.00	3.10%
01	3385	61,022.00	1,910.00	3.13%
01	3395	14,469.00	453.00	3.13%
01	3550	101,845.00	3,188.00	3.13%
01	4035	700,422.00	21,923.00	3.13%
01	4127	364,468.00	11,408.00	3.13%
01	4203	826,658.00	25,874.00	3.13%
01	5630	132,832.00	4,158.00	3.13%
01	5632	100,773.00	3,154.00	3.13%
01	5634	283,210.00	8,865.00	3.13%
01	6010	805,330.00	25,207.00	3.13%
01	6053	889,993.00	27,857.00	3.13%
01	6211	203,894.00	6,382.00	3.13%
01	6266	1,110,907.00	34,771.00	3.13%
01	6387	1,248,886.00	42,884.00	3.43%
01	6388	344,226.00	10,774.00	3.13%
01	6546	1,560,748.00	48,851.00	3.13%
01	6547	3,717,053.00	78,132.00	2.10%
01	6762	4,735,509.00	148,221.00	3.13%
01	6770	3,394,508.00	33,945.00	1.00%
01	7412	664,636.00	20,803.00	3.13%
01	7435	3,894,153.00	121,887.00	3.13%
01	7810	307,715.00	9,631.00	3.13%
01	9010	10,385,247.00	23,078.00	0.22%
12	6105	1,682,440.00	37,732.00	2.24%
12	9010	6,913,560.00	223,374.00	3.23%
13	5310	6,608,948.00	186,757.00	2.83%

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	285,599,893.00	(.07%)	285,386,854.00	.71%	287,405,578.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	9,142,948.00	(3.30%)	8,840,877.00	(.78%)	8,771,610.00
4. Other Local Revenues	8600-8799	3,758,452.00	0.00%	3,758,452.00	0.00%	3,758,452.00
5. Other Financing Sources						
a. Transfers In	8900-8929	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(41,795,002.00)	1.00%	(42,211,749.00)	2.96%	(43,460,342.00)
6. Total (Sum lines A1 thru A5c)		257,206,291.00	(.36%)	256,274,434.00	.27%	256,975,298.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				116,265,098.00		116,607,993.00
b. Step & Column Adjustment				1,635,500.00		1,683,772.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,292,605.00)		(1,668,468.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	116,265,098.00	.29%	116,607,993.00	.01%	116,623,297.00
2. Classified Salaries						
a. Base Salaries				34,126,182.00		34,399,463.00
b. Step & Column Adjustment				273,281.00		306,170.00
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	34,126,182.00	.80%	34,399,463.00	.89%	34,705,633.00
3. Employee Benefits	3000-3999	66,057,742.00	3.40%	68,304,285.00	2.94%	70,311,584.00
4. Books and Supplies	4000-4999	6,571,598.00	(29.03%)	4,663,601.00	(2.28%)	4,557,215.00
5. Services and Other Operating Expenditures	5000-5999	17,432,315.00	(8.23%)	15,998,105.00	3.32%	16,529,322.00
6. Capital Outlay	6000-6999	1,486,114.00	(12.48%)	1,300,614.00	0.00%	1,300,614.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,841,465.00	3.50%	9,151,128.00	3.61%	9,481,791.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,722,443.00)	(13.59%)	(1,488,392.00)	(.04%)	(1,487,812.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,824,400.00	6.22%	3,000,000.00	0.00%	3,000,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		251,882,471.00	.02%	251,936,797.00	1.22%	255,021,644.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		5,323,820.00		4,337,637.00		1,953,654.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		66,002,139.00		71,325,959.00		75,663,596.00
2. Ending Fund Balance (Sum lines C and D1)		71,325,959.00		75,663,596.00		77,617,250.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	324,903.00		324,903.00		324,903.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	29,990,468.00		37,268,933.00		38,305,095.00
d. Assigned	9780	20,505,294.00		19,034,880.00		19,493,626.00
e. Unassigned/Unappropriated						

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)
1. Reserve for Economic Uncertainties	9789	20,505,294.00		19,034,880.00		19,493,626.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		71,325,959.00		75,663,596.00		77,617,250.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	20,505,294.00		19,034,880.00		19,493,626.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		20,505,294.00		19,034,880.00		19,493,626.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The adjustments in Certificated Salary include a reduction of Certificated FTE for declining enrollment, salary savings for retirees.						

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	21,822,150.00	(57.03%)	9,377,370.00	0.00%	9,377,370.00
3. Other State Revenues	8300-8599	69,876,717.00	(7.23%)	64,822,800.00	(.13%)	64,736,106.00
4. Other Local Revenues	8600-8799	1,226,564.00	(52.44%)	583,388.00	0.00%	583,388.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	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	41,795,002.00	1.00%	42,211,749.00	2.96%	43,460,341.00
6. Total (Sum lines A1 thru A5c)		134,720,433.00	(13.16%)	116,995,307.00	.99%	118,157,205.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,279,820.00		31,154,484.00
b. Step & Column Adjustment				284,127.00		322,552.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,409,463.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,279,820.00	(6.39%)	31,154,484.00	1.04%	31,477,036.00
2. Classified Salaries						
a. Base Salaries				19,337,964.00		18,881,912.00
b. Step & Column Adjustment				173,231.00		175,231.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(629,283.00)		(112,177.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,337,964.00	(2.36%)	18,881,912.00	.33%	18,944,966.00
3. Employee Benefits	3000-3999	46,701,305.00	(1.33%)	46,082,005.00	.80%	46,451,691.00
4. Books and Supplies	4000-4999	37,519,203.00	(46.05%)	20,241,781.00	22.91%	24,878,443.00
5. Services and Other Operating Expenditures	5000-5999	10,906,600.00	(3.17%)	10,561,168.00	6.62%	11,259,868.00
6. Capital Outlay	6000-6999	9,082,729.00	(96.44%)	323,043.00	0.00%	323,043.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	121,208.00	(100.00%)	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,274,580.00	(18.36%)	1,040,529.00	(.06%)	1,039,949.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		158,223,409.00	(18.92%)	128,284,922.00	4.75%	134,374,996.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(23,502,976.00)		(11,289,615.00)		(16,217,791.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		73,480,716.00		49,977,740.00		38,688,125.00
2. Ending Fund Balance (Sum lines C and D1)		49,977,740.00		38,688,125.00		22,470,334.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	49,977,740.00		38,688,125.00		22,470,334.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

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)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		49,977,740.00		38,688,125.00		22,470,334.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments have been made to Classified salary expenditures for grants and COVID-19 funds that end in 2023-24 and 2024-25						

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	285,599,893.00	(.07%)	285,386,854.00	.71%	287,405,578.00
2. Federal Revenues	8100-8299	21,822,150.00	(57.03%)	9,377,370.00	0.00%	9,377,370.00
3. Other State Revenues	8300-8599	79,019,665.00	(6.78%)	73,663,677.00	(.21%)	73,507,716.00
4. Other Local Revenues	8600-8799	4,985,016.00	(12.90%)	4,341,840.00	0.00%	4,341,840.00
5. Other Financing Sources						
a. Transfers In	8900-8929	500,000.00	0.00%	500,000.00	0.00%	500,000.00
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%	(1.00)
6. Total (Sum lines A1 thru A5c)		391,926,724.00	(4.76%)	373,269,741.00	.50%	375,132,503.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				149,544,918.00		147,762,477.00
b. Step & Column Adjustment				1,919,627.00		2,006,324.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,702,068.00)		(1,668,468.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	149,544,918.00	(1.19%)	147,762,477.00	.23%	148,100,333.00
2. Classified Salaries						
a. Base Salaries				53,464,146.00		53,281,375.00
b. Step & Column Adjustment				446,512.00		481,401.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(629,283.00)		(112,177.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	53,464,146.00	(.34%)	53,281,375.00	.69%	53,650,599.00
3. Employee Benefits	3000-3999	112,759,047.00	1.44%	114,386,290.00	2.08%	116,763,275.00
4. Books and Supplies	4000-4999	44,090,801.00	(43.51%)	24,905,382.00	18.19%	29,435,658.00
5. Services and Other Operating Expenditures	5000-5999	28,338,915.00	(6.28%)	26,559,273.00	4.63%	27,789,190.00
6. Capital Outlay	6000-6999	10,568,843.00	(84.64%)	1,623,657.00	0.00%	1,623,657.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,962,673.00	2.10%	9,151,128.00	3.61%	9,481,791.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(447,863.00)	0.00%	(447,863.00)	0.00%	(447,863.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,824,400.00	6.22%	3,000,000.00	0.00%	3,000,000.00
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)		410,105,880.00	(7.29%)	380,221,719.00	2.41%	389,396,640.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(18,179,156.00)		(6,951,978.00)		(14,264,137.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		139,482,855.00		121,303,699.00		114,351,721.00
2. Ending Fund Balance (Sum lines C and D1)		121,303,699.00		114,351,721.00		100,087,584.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	324,903.00		324,903.00		324,903.00
b. Restricted	9740	49,977,740.00		38,688,125.00		22,470,334.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	29,990,468.00		37,268,933.00		38,305,095.00
d. Assigned	9780	20,505,294.00		19,034,880.00		19,493,626.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	20,505,294.00		19,034,880.00		19,493,626.00

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)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		121,303,699.00		114,351,721.00		100,087,584.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	20,505,294.00		19,034,880.00		19,493,626.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			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)		20,505,294.00		19,034,880.00		19,493,626.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.01%		5.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts 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):	Northeast Orange 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)						
		6,534,196.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		21,229.18		20,855.18		20,481.18
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		410,105,880.00		380,221,719.00		389,396,640.00
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)		410,105,880.00		380,221,719.00		389,396,640.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		12,303,176.40		11,406,651.57		11,681,899.20
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		12,303,176.40		11,406,651.57		11,681,899.20
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Current LEA:	30-66647-0000000 Placentia-Yorba Linda Unified	
Selected SELPA:	BI	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		
ID	SELPA-TITLE	DATE APPROVED
BI	Northeast Orange	(from Form SEA)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(146,241.00)	0.00	(447,863.00)				
Other Sources/Uses Detail					500,000.00	2,824,400.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	135,000.00	0.00	261,106.00	0.00				
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	9,991.00	0.00	186,757.00	0.00				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2023-24 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	1,250.00	0.00						
Other Sources/Uses Detail					2,814,400.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

First Interim
2023-24 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	146,241.00	(146,241.00)	447,863.00	(447,863.00)	3,324,400.00	3,324,400.00		

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: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	22,682.50	22,693.38		
	Charter School	0.00	0.00		
	Total ADA	22,682.50	22,693.38	0.0%	Met
1st Subsequent Year (2024-25)	District Regular	21,731.38	21,775.81		
	Charter School	0.00	0.00		
	Total ADA	21,731.38	21,775.81	.2%	Met
2nd Subsequent Year (2025-26)	District Regular	21,124.48	21,209.93		
	Charter School	0.00	0.00		
	Total ADA	21,124.48	21,209.93	.4%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA 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: Enrollment**

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	22,596.00	22,705.00		
Charter School				
Total Enrollment	22,596.00	22,705.00	.5%	Met
1st Subsequent Year (2024-25)				
District Regular	22,196.00	22,305.00		
Charter School				
Total Enrollment	22,196.00	22,305.00	.5%	Met
2nd Subsequent Year (2025-26)				
District Regular	21,796.00	21,905.00		
Charter School				
Total Enrollment	21,796.00	21,905.00	.5%	Met

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD MET - Enrollment projections have not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA		Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	CBEDS Actual	
Third Prior Year (2020-21)				
District Regular	23,981		24,022	
Charter School				
Total ADA/Enrollment	23,981		24,022	99.8%
Second Prior Year (2021-22)				
District Regular	22,574		23,366	
Charter School				
Total ADA/Enrollment	22,574		23,366	96.6%
First Prior Year (2022-23)				
District Regular	21,545		22,996	
Charter School				
Total ADA/Enrollment	21,545		22,996	93.7%
Historical Average Ratio:				96.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				97.2%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA		Enrollment	Ratio of ADA to Enrollment	Status
	(Form A1, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)	CBEDS/Projected		
Current Year (2023-24)					
District Regular	21,229		22,705		
Charter School	0				
Total ADA/Enrollment	21,229		22,705	93.5%	Met
1st Subsequent Year (2024-25)					
District Regular	20,855		22,305		
Charter School					
Total ADA/Enrollment	20,855		22,305	93.5%	Met
2nd Subsequent Year (2025-26)					
District Regular	20,481		21,905		
Charter School					
Total ADA/Enrollment	20,481		21,905	93.5%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. 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.

District's LCFF Revenue Standard Percentage Range:

4A. Calculating the District'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 4B)	First Interim Projected Year Totals		
	Current Year (2023-24)	286,958,121.00		
1st Subsequent Year (2024-25)	286,337,332.00	286,386,854.00	0.0%	Met
2nd Subsequent Year (2025-26)	287,848,596.00	288,405,578.00	.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2020-21)	179,969,535.01	
Second Prior Year (2021-22)	184,013,810.13	209,117,952.34	88.0%
First Prior Year (2022-23)	203,757,679.56	232,613,141.49	87.6%
	Historical Average Ratio:		88.5%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.5% to 91.5%	85.5% to 91.5%	85.5% to 91.5%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	216,449,022.00	249,058,071.00	86.9%	Met
1st Subsequent Year (2024-25)	219,311,741.00	248,936,797.00	88.1%	Met
2nd Subsequent Year (2025-26)	221,640,514.00	252,021,644.00	87.9%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. 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.

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

6A. Calculating the District'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 the 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 district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2023-24)	21,757,832.00	21,822,150.00	.3%	No
1st Subsequent Year (2024-25)	9,516,239.00	9,377,370.00	-1.5%	No
2nd Subsequent Year (2025-26)	9,516,239.00	9,377,370.00	-1.5%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	72,262,670.00	79,019,665.00	9.4%	Yes
1st Subsequent Year (2024-25)	72,295,625.00	73,663,677.00	1.9%	No
2nd Subsequent Year (2025-26)	72,241,839.00	73,507,716.00	1.8%	No

Explanation:
(required if Yes)

The State Revenues have increased since budget adoption due to the adjustment to the Arts, Music, and Instructional Materials Discretionary Block Grant, Lottery, CTEIG, as well as the new revenue from Prop 28-Art & Music for School.

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

Current Year (2023-24)	3,813,577.00	4,985,016.00	30.7%	Yes
1st Subsequent Year (2024-25)	3,821,113.00	4,341,840.00	13.6%	Yes
2nd Subsequent Year (2025-26)	3,828,734.00	4,341,840.00	13.4%	Yes

Explanation:
(required if Yes)

The Local Revenues have increased since budget adoption due to the interest income received from the Cash in the County Treasury, and the SMAA revenue budgeted as it is received.

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

Current Year (2023-24)	44,532,737.00	44,090,801.00	-1.0%	No
1st Subsequent Year (2024-25)	30,000,177.00	24,905,382.00	-17.0%	Yes
2nd Subsequent Year (2025-26)	22,486,543.00	29,435,658.00	30.9%	Yes

Explanation:
(required if Yes)

The decrease in expenditures in 2024-25 and increase in expenditures in 2025-26 is mainly due to the changes in the textbook adoption plan.

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

Current Year (2023-24)	28,062,704.00	28,338,915.00	1.0%	No
1st Subsequent Year (2024-25)	27,943,209.00	26,559,273.00	-5.0%	No
2nd Subsequent Year (2025-26)	28,596,403.00	27,789,190.00	-2.8%	No

Explanation:
(required if Yes)

6B. Calculating the District'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		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	97,834,079.00	105,826,831.00	8.2%	Not Met
1st Subsequent Year (2024-25)	85,632,977.00	87,382,887.00	2.0%	Met
2nd Subsequent Year (2025-26)	85,586,812.00	87,226,926.00	1.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	72,595,441.00	72,429,716.00	-.2%	Met
1st Subsequent Year (2024-25)	57,943,386.00	51,464,655.00	-11.2%	Not Met
2nd Subsequent Year (2025-26)	51,082,946.00	57,224,848.00	12.0%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year 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 6A above and will also display in the explanation box below.

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	<p>The State Revenues have increased since budget adoption due to the adjustment to the Arts, Music, and Instructional Materials Discretionary Block Grant, Lottery, CTEIG, as well as the new revenue from Prop 28-Art & Music for School.</p>
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>The Local Revenues have increased since budget adoption due to the interest income received from the Cash in the County Treasury, and the SMAA revenue budgeted as it is received.</p>

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year 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 6A above and will also display in the explanation box below.

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>The decrease in expenditures in 2024-25 and increase in expenditures in 2025-26 is mainly due to the changes in the textbook adoption plan.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	

7. 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 district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District'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 district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

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	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	11,192,000.00	11,195,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		10,780,197.00	

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

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

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

B. 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 district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General 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 General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District'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)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	1.7%

8B. Calculating the District'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			
	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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Current Year (2023-24)	5,323,820.00	251,882,471.00	N/A
1st Subsequent Year (2024-25)	4,337,637.00	251,936,797.00	N/A	Met
2nd Subsequent Year (2025-26)	1,953,654.00	255,021,644.00	N/A	Met

8C. Comparison of District 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)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General 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 General Fund Projected Year Totals		Status
	(Form 011, Line F2) (Form MYPI, Line D2)		
Current Year (2023-24)	121,303,699.00		Met
1st Subsequent Year (2024-25)	114,351,721.00		Met
2nd Subsequent Year (2025-26)	100,087,584.00		Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

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

9B-1. Determining if the District'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 General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2023-24)	115,992,032.00		Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA	
5% or \$80,000 (greater of)	0	to 300
4% or \$80,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district 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.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	21,229.18	20,855.18	20,481.18
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts 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 districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

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):

Northeast Orange County Selpa

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds	6,534,196.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be 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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	410,105,880.00	380,221,719.00	389,396,640.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	410,105,880.00	380,221,719.00	389,396,640.00

- 4. Reserve Standard Percentage Level
- 5. Reserve Standard - by Percent
(Line B3 times Line B4)
- 6. Reserve Standard - by Amount
(\$80,000 for districts with 0 to 1,000 ADA, else 0)
- 7. District's Reserve Standard
(Greater of Line B5 or Line B6)

	3%	3%	3%
	12,303,176.40	11,406,651.57	11,681,899.20
	0.00	0.00	0.00
	12,303,176.40	11,406,651.57	11,681,899.20

10C. Calculating the District'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	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals		
	(2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	20,505,294.00	19,034,880.00	19,493,626.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	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. District's Available Reserve Amount (Lines C1 thru C7)	20,505,294.00	19,034,880.00	19,493,626.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.01%	5.01%
District's Reserve Standard (Section 10B, Line 7):	12,303,176.40	11,406,651.57	11,681,899.20
Status:	Met	Met	Met

10D. Comparison of District 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 district 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 district have ongoing general 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 district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

Yes

1b. If Yes, identify the interfund borrowings:

The General Fund sometimes makes a temporary loan to the Self-Insurance Fund.

S4. Contingent Revenues

1a. Does your district 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:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general 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 general fund to cover operating deficits in either the general 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 general fund budget.

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

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General 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 S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(41,094,344.00)	(41,795,002.00)	1.7%	700,658.00	Met
1st Subsequent Year (2024-25)	(41,828,629.00)	(42,211,749.00)	.9%	383,120.00	Met
2nd Subsequent Year (2025-26)	(42,767,050.00)	(43,460,341.00)	1.6%	693,291.00	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	500,000.00	500,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	500,000.00	500,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	500,000.00	500,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	2,824,400.00	2,824,400.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	3,000,000.00	3,000,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	3,000,000.00	3,000,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District'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. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multi-year commitments¹ and their annual required payment for the current fiscal 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.

¹ Include multi-year commitments, multi-year debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CSI, Item S6A), 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 district have long-term (multi-year) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

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

2. If Yes to Item 1a, list (or update) all new and existing multi-year 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, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	10	Redevelopment Fund / CFD	7439	79,990,000
General Obligation Bonds	15	Tax Collections	7439	197,150,879
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				277,140,879

Type of Commitment (continued)	Prior Year (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	7,210,350	7,469,475	7,761,100	7,940,525
General Obligation Bonds	33,110,058	16,531,853	16,014,486	12,437,705
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				

Total Annual Payments:	40,320,408	24,001,328	23,775,586	20,378,230
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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.

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 District'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 district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

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

No

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

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)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	48,981,144.00	55,170,840.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	48,981,144.00	55,170,840.00

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jun 30, 2022	Aug 24, 2023

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

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)	1,565,278.00	1,690,964.00
1st Subsequent Year (2024-25)	1,565,278.00	1,690,964.00
2nd Subsequent Year (2025-26)	1,565,278.00	1,690,964.00

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)	1,500,000.00	1,368,135.00
1st Subsequent Year (2024-25)	1,590,000.00	1,590,000.00
2nd Subsequent Year (2025-26)	1,685,400.00	1,685,400.00

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)	2,180,675.00	1,813,423.00
1st Subsequent Year (2024-25)	2,485,786.00	2,189,342.00
2nd Subsequent Year (2025-26)	2,785,226.00	2,675,723.00

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)	129	113
1st Subsequent Year (2024-25)	129	113
2nd Subsequent Year (2025-26)	129	113

4. Comments:

S7B. Identification of the District'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 district 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)
-
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
-
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?
-

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
5,484,062.00		5,484,062.00
0.00		

Data must be entered.

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
2,782,998.00	2,782,998.00	
2,904,998.00	2,904,998.00	
3,025,998.00	3,025,998.00	

- b. Amount contributed (funded) for self-insurance programs
- Current Year (2023-24)
- 1st Subsequent Year (2024-25)
- 2nd Subsequent Year (2025-26)

2,782,998.00	2,814,400.00
2,904,998.00	3,000,000.00
3,025,998.00	3,000,000.00

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

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

S8A. Cost Analysis of District'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	1,149.0	1,139.0	1,139.0	1,139.0

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. 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

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

1,417,707

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

- 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
22,912	24,287	25,744
90.0%	90.0%	90.0%
8.5%	6.0%	6.0%

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?

No

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

If Yes, explain the nature of the new costs:

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

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

Yes	Yes	Yes
1,683,396	1,708,642	1,734,279
1.5%	1.5%	1.5%

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?

Yes	Yes	Yes
Yes	Yes	Yes

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 District'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	949.0	992.0	992.0	992.0

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

No

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since Budget Adoption

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

--

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. 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)?

No	No	No
----	----	----

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

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

542,157

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Classified (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?	Yes	Yes	Yes
2. Total cost of H&W benefits	22,912	24,287	25,744
3. Percent of H&W cost paid by employer	90.0%	90.0%	90.0%
4. Percent projected change in H&W cost over prior year	8.5%	6.0%	6.0%

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?

No		
----	--	--

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	339,498	342,906	346,330
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

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.):

S8C. Cost Analysis of District'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?

N/A

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

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	210.0	219.0	219.0	219.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

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)?

No	No	
Total cost of salary settlement		
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

328,914

4. Amount included for any tentative salary schedule increases

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0	0	0

Management/Supervisor/Confidential

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

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

	Yes	Yes
22,912	24,287	25,744
90.0%	90.0%	90.0%
8.5%	6.0%	6.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Yes	Yes	Yes
238,884	241,985	245,136
1.3%	1.3%	1.3%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

Yes	Yes	Yes
35,772	35,772	35,772

3. Percent change in cost of other benefits over prior year

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.

S9A. Identification of Other Funds with Negative Ending Fund Balances

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 general fund projected to have a negative fund balance at the end of the current fiscal year?

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.

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 A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-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 enrollment decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

- A5. Has the district 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 district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

- A9. 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)

Item A9: 1) Dr. Alex Cherniss, Superintendent, effective May 1, 2023. 2) Gary Stine, Assistant Superintendent, Administrative Services, effective 8/22/2023

End of School District First Interim Criteria and Standards Review



**2023-24
First Interim**

December 12, 2023

Topics of Discussion

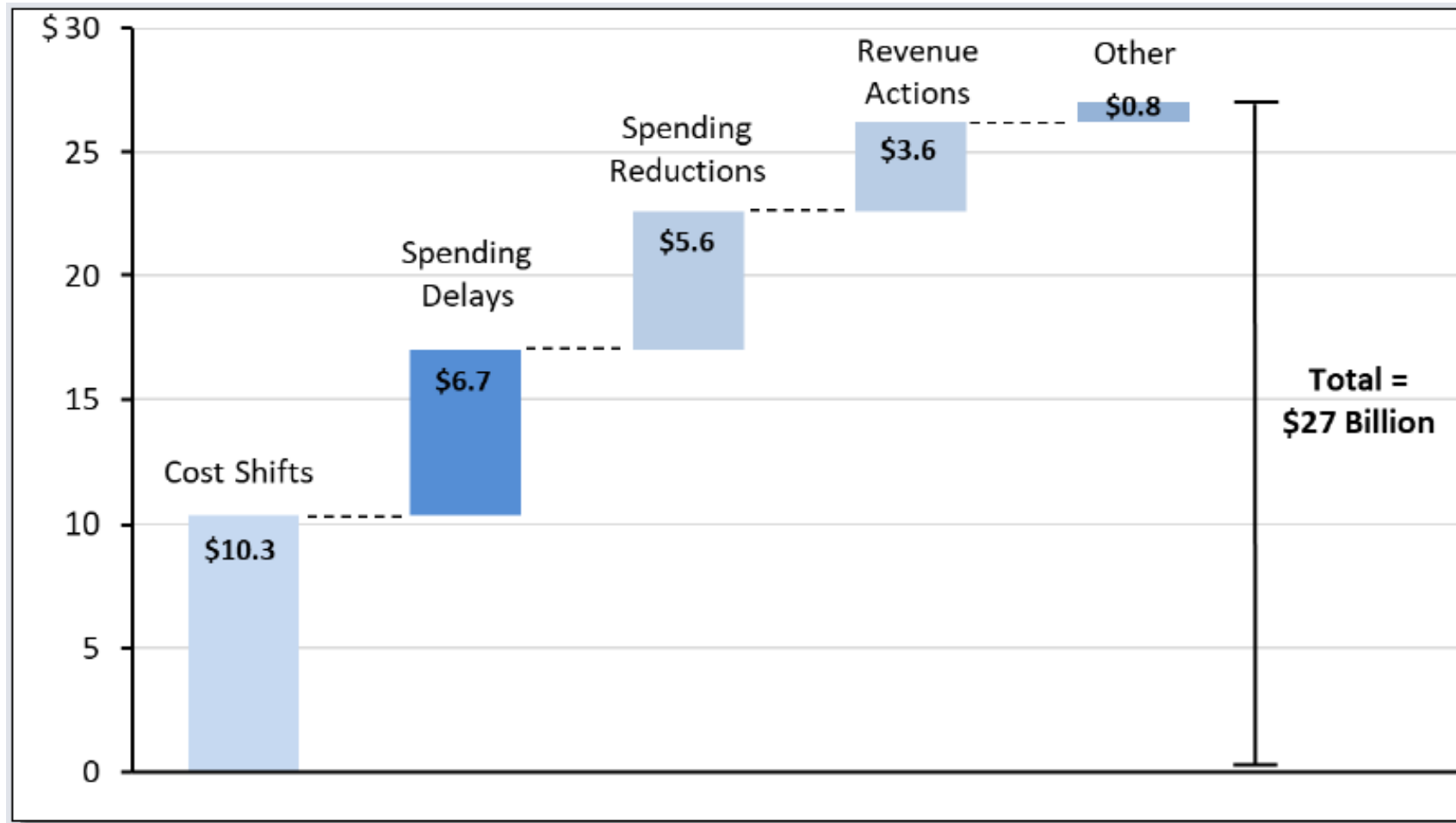


- State's Current Economic Outlook
 - Changes since Adopted Budget
 - First Interim Financial Report
 - Budget Challenges
 - Budget Timeline and Next Steps
- 

Legislative Analysts Office (LAO) November 2023 Fiscal Update

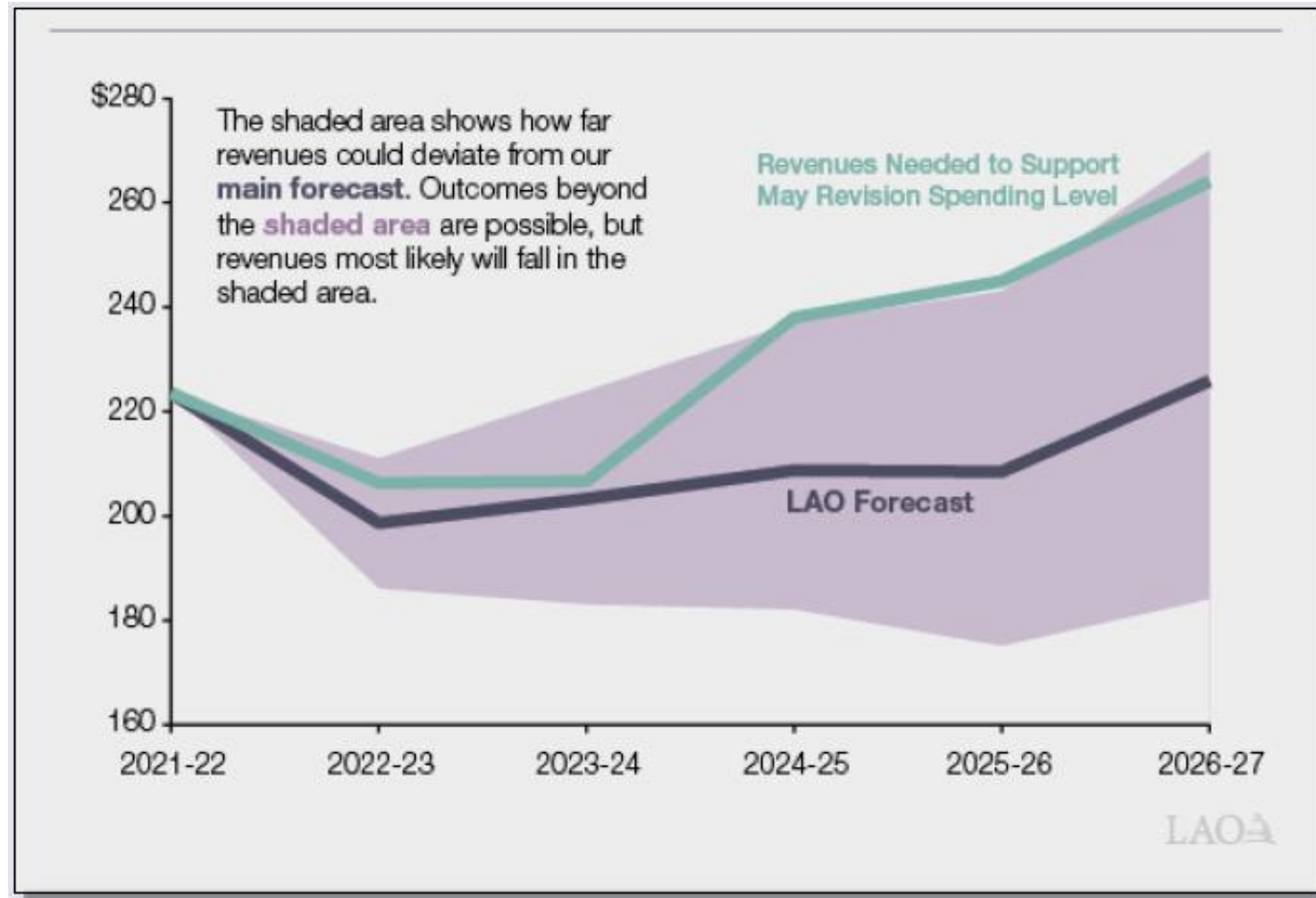
- LAO is a non-partisan fiscal advisor to the Legislature
- Outlook is based on consensus economic forecasts from major U.S. institutions and professional economists
- Annual outlook provides assessment of economy and includes current and four subsequent years
 - ✓ Outlook covers 2023-24 through 2026-27
 - ✓ Provided to assist in development of 2024-25 State Budget
- Fiscal Outlook has been delayed due to unprecedented tax deadline extensions

State Used Spending Delays to Help Address \$27 Billion Deficit in 2023-24



Source: LAO Presentation – California Fiscal Update for K-12 Schools – November 16, 2023

State Most Likely Cannot Grow Its Way Out of Budget Deficits



Source: LAO Presentation – California Fiscal Update for K-12 Schools – November 16, 2023

Other Key Planning Factors For 2024-25 and Beyond

- **“Test 1” Very Likely to Apply in 2023-24 and 2024-25, Regardless of Specific Revenue Estimates**
- **Large Gap Between Actual and “Funded” ADA in 2022-23**
- **LCFF Decreasing as Pre-Pandemic Attendance Expires**
- **Estimate of Statutory COLA in 2024-25 Is About 1 Percent**

Department of Finance provided COLA
Estimates for 2024-25 = 3.94%

First Interim



First Interim Report Purpose

- The First Interim Report represents the first official revision to the District's 2023-24 Adopted Budget
- The First Interim Report includes actual financial information through October 31, 2023 with revised projections for the remainder of the fiscal year
- School Districts are required to certify their financial condition twice during the fiscal year. This certification addresses the District's ability to meet its financial obligations for the current year and two subsequent years

First Interim Multi-Year Projection (MYP) Assumptions

	2023-24	2024-25	2025-26
Salaries	Pending Negotiations (APLE & CSEA)	Pending Negotiations (APLE & CSEA)	Pending Negotiations (APLE & CSEA)
Statutory COLA	8.22%	3.94%	3.29%
Enrollment	22,705	22,305	21,905
Attendance Rate	93.5%	93.5%	93.5%
LCFF Revenue Projections	\$286,599,892	\$286,386,854	\$288,405,578
Health & Welfare	8.5%	6%	6%
K-3 CSR	Negotiated Language	Negotiated Language	Negotiated Language

Enrollment

- PYLUSD Enrollment
 - ✓ 2,769 Cumulative Enrollment Decline since 2016-17
 - ✓ 396 Average Annual Enrollment Decline
 - ✓ 2023-24 Enrollment Decline – 288 Students

Multi-Year Projections – Unrestricted General Fund

	2023-24 First Interim	2024-25 Projected	2025-26 Projected	2026-27 Projected
Revenues, and Other Financing Sources	\$ 257,206,291	\$ 256,274,434	\$ 256,975,299	\$ 260,501,159
Expenditures, and Other Financing Uses	\$ 251,882,471	\$ 251,936,797	\$ 255,021,644	\$ 258,720,389
Surplus/(Deficit) - Revenues Minus Expenditures	\$ 5,323,820	\$ 4,337,637	\$ 1,953,655	\$ 1,780,770
Beginning Balance	\$ 66,002,140	\$ 71,325,960	\$ 75,663,597	\$ 77,617,252
Ending Balance	\$ 71,325,960	\$ 75,663,597	\$ 77,617,252	\$ 79,398,022

Components of Ending Fund Balance

General Fund	Unrestricted	Restricted	Combined
Ending Fund Balance	\$ 71,325,959	\$ 49,977,740	\$ 121,303, 699
<i>Revolving Cash, Stores and Prepaid Expenditures</i>	\$ 324,903	-	\$ 324,903
Subtotal	\$ 71,001,056	\$ 49,977,740	\$ 120,978,796
<i>Committed:</i>			
- <i>Textbook Adoption</i>	\$ 5,000,000	-	\$ 5,000,000
- <i>Declining Enrollment</i>	10,000,000	-	10,000,000
- <i>Deficit Mitigation</i>	14,990,468	-	14,990,468
<i>Restricted Carryover</i>		49,977,740	49,977,740
Contingency Reserve	\$ 20,505,294	-	\$ 20,505,294
Reserve for Economic Uncertainty	\$ 20,505,294	-	\$20,505,294
Reserve for Economic Uncertainty = 5.0 %			

2023-24 First Interim – Other District Funds

	Beginning Fund Balance	Projected Revenues	Projected Expenditures	Ending Fund Balance
ASB (08)*	---	---	---	---
Child Devel. (12)	\$ 3,596,360	\$ 13,536,930	\$ 11,555,497	\$ 5,577,793
Cafeteria (13)	\$ 10,556,882	\$ 15,174,456	\$ 12,693,844	\$ 13,037,494
Deferred Maint. (14)	\$ 4,290,177	\$ 1,020,000	\$ 1,000,000	\$ 4,310,177
Capital Facilities (25)	\$ 11,696,191	\$ 4,340,646	\$ 6,556,760	\$ 9,480,077
County Schools (35)	\$ 1,720,280	\$ 0	\$ 685,500	\$ 1,034,780
Capital Outlay (40)	\$ 13,397,005	\$ 8,337,208	\$ 7,498,578	\$ 14,235,635
Bond I & R (51)*	---	---	---	---
Self Insurance (67)	\$ 16,942,968	\$ 47,366,259	\$ 47,364,604	\$ 16,944,623

* Funds used for reporting purposes only. Activity is only reported at end of fiscal year 2023-24

2023-24 First Interim Certification Options



✓ **Positive Certification** *

Based on current projections, a school district **will be able** to meet its Financial obligations for the current and two subsequent two fiscal years



✓ **Qualified Certification**

Based on current projections, a school district **may not** be able to meet its financial obligations for the current or two subsequent fiscal years

✓ **Negative Certification**

Based on current projections, a school district **will be unable** to meet its financial obligations for the remainder of the current year, or subsequent year

* *Staff recommends a **Positive Certification***

State & Federal COVID-19 Relief Funding



Other State Funding Sources

State Funding Source	Grant Amount	Prior Years Expenses	2023-24 First Interim		2024-25 Projection		Balance	Expense Deadline
			Revenue	Expenditures	Revenue	Expenditures		
Arts, Music & Instructional Materials Discretionary BG*	14.7 M	-	-	4.9 M	-	4.9 M	4.9 M	June 2026
ELO - Program * (Ongoing)	31.5 M	3.0 M	9.1 M	10.3 M	9.1 M	9.1 M	\$ 9.1 M	-
Learning Recovery Emergency BG *	20.3 M	0.2 M	-	4.0 M	-	4.0 M	12.1 M	June 2028
Prop 28 - Arts & Music in School * (Ongoing)	9.9 M	-	3.4 M	3.4 M	3.3 M	3.3 M	3.2 M	-
TOTAL	\$ 76.4 M	\$ 3.2 M	\$ 12.5 M	\$ 22.6 M	\$ 12.4 M	\$ 21.3 M	\$ 29.3 M	

* Fund Balance Program

Federal COVID-19 Relief Funding Sources

Federal COVID-19 Funding Sources	Grant Amount	Prior Years Expenses	2023-24 First Interim		2024-25 Projection		Balance	Expense Deadline
			Revenues	Expenditures	Revenues	Expenditures		
ESSER III	20.3 M	11.9 M	8.4 M	8.4 M	-	-	-	Sept. 2024
ESSER III – ELO **	4.5 M	2.2 M	2.3 M	2.3 M	-	-	-	Sept. 2024
TOTAL	\$ 24.8 M	\$ 14.1 M	\$ 10.7 M	\$ 10.7 M	-	-	-	

* Fund Balance Program

** \$7.6M in State Expanded Learning Opportunity (ELO) Funds were shifted to Federal ESSER II-ELO, ESSER III-ELO, and GEER II-ELO

Budget Challenges

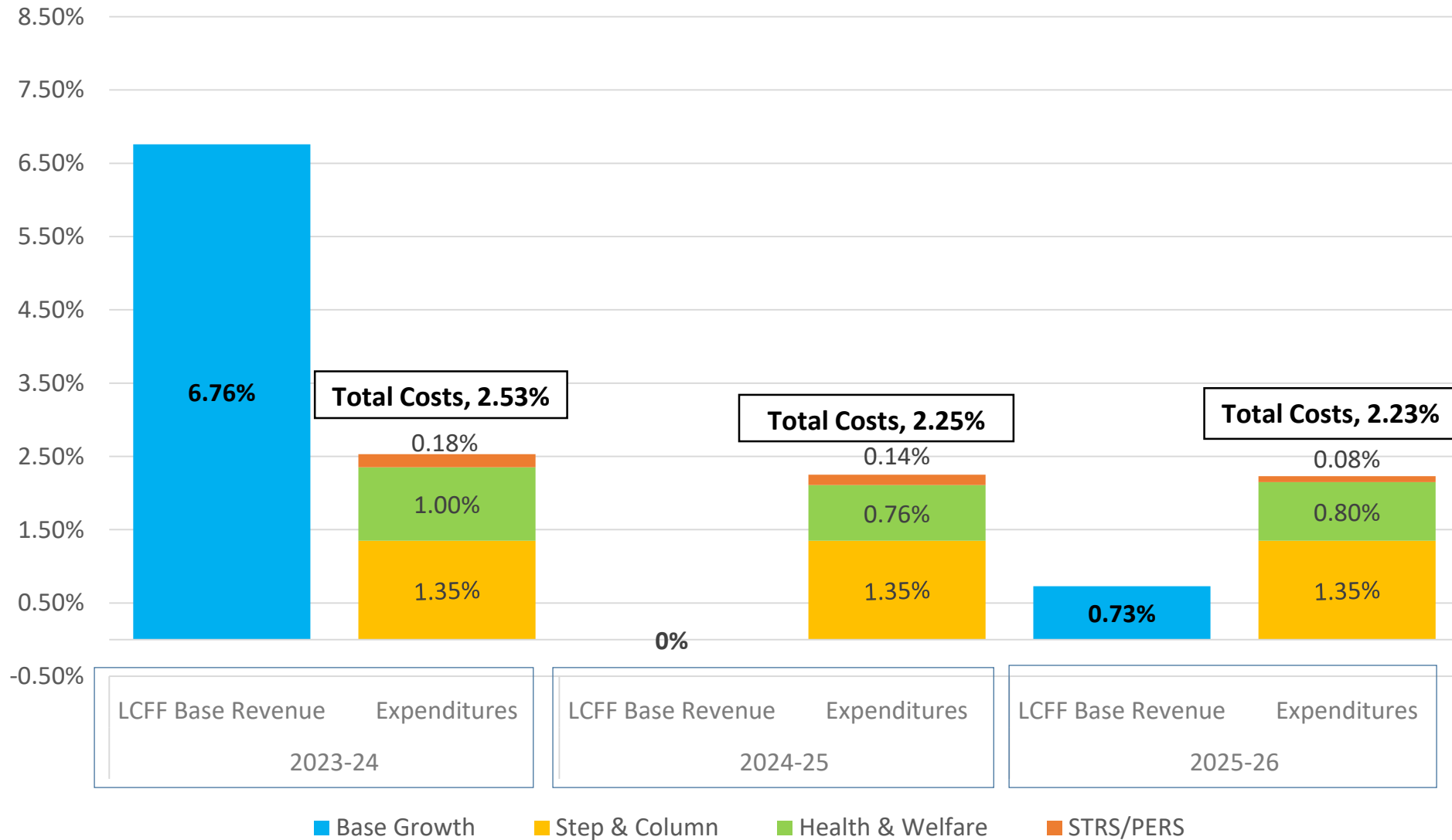


Local Control Funding Formula
State Policy Deliberation & Local Community Engagement

Challenges Ahead

- Projected Low COLA next 3 years
- Declining Enrollment
- Attendance Rate Remains Below Historical Avg.
- Health and Welfare Benefit Premiums
- Step and Column Adjustments
- CalSTRS and CalPERS Pension Contributions

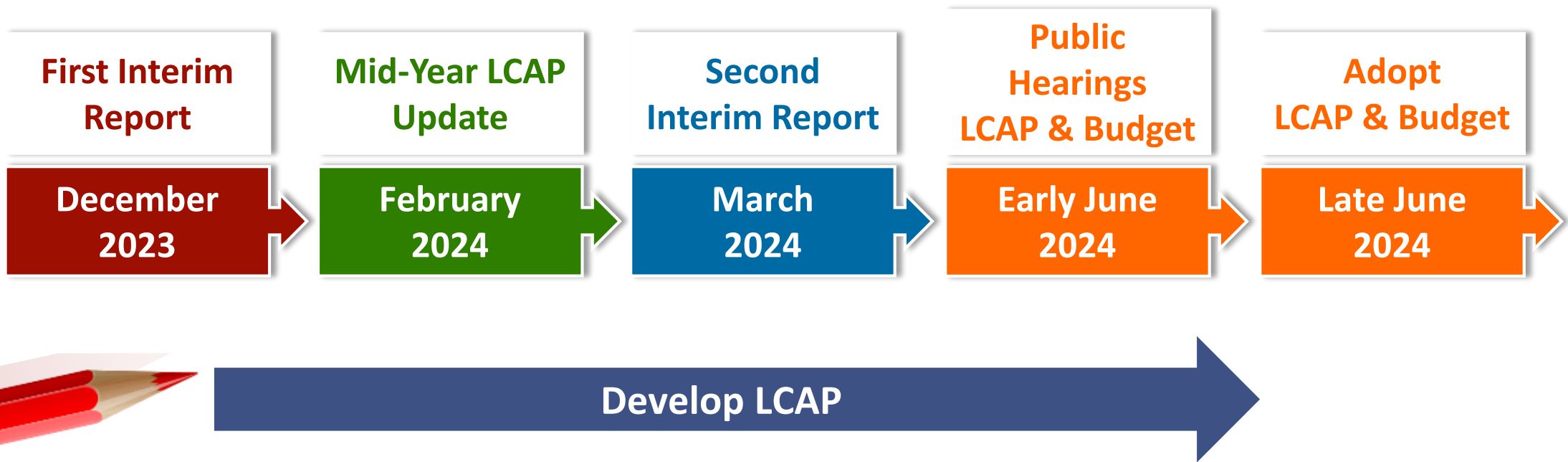
Revenue vs. Expenditure Comparison (Operating Accounts)



Budget Timeline and Next Steps



Next Steps





Thank You!

**Business Services
Department**

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

□

**ACTION ON PETITION OF ORANGE COUNTY SCHOOL OF COMPUTER SCIENCE TO ESTABLISH
A 7-8 GRADE DISTRICT AFFILIATED CONVERSION CHARTER SCHOOL**

Background

On October 4, 2023, Orange County School of Computer Science (OCSCS) submitted a petition to the District proposing to establish a District-affiliated conversion charter school serving grades seven and eight for a five-year term beginning July 1, 2024 and concluding on June 30, 2029. OCSCS projects an enrollment up to 600 students in seventh and eighth grade during its first year and seeks to expand to serve up to 1,000 students in the future.

On October 10, 2023, the Board held a public hearing on the provisions of the charter petition to consider the level of support for the petition by teachers employed by the school district, other employees of the school district, and parents.

The Board is required to take action to either grant or deny the charter within 90 days of receipt of a charter petition, unless that date is extended by up to an additional 30 days by agreement with the petitioner. Education Code, Section 47605, subdivision (c) details the criteria for evaluating a charter petition.□

□

Administrator

Gary Stine, Assistant Superintendent, Administrative Services



A Publicly Funded Charter School:

Providing a Foundational Education with the Integration of Computer Science

AN INITIAL CHARTER PETITION

Developed by Orange County School of Computer Science

Term of proposed Charter

July 1, 2024- June 30, 2029

RESPECTFULLY SUBMITTED TO:

THE PLACENTIA-YORBA LINDA SCHOOL BOARD OF EDUCATION

October 2023

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ASSURANCES, AFFIRMATIONS, AND DECLARATIONS

Dear Trustees of the Placentia-Yorba Linda Unified School District,

We are committed to enhancing and strengthening students' foundational learning to increase the knowledge and skills of all learners. Our school is designed to improve student achievement while equipping students with essential skills necessary to be active and competitive leaders in 2030 and beyond. OCSCS proposes a curriculum to be rigorous, relevant, and contextually grounded in real world experiences, while immersing students in learning that draws upon relevant technological advancements and provides rich opportunities for unplugged collaboration.

This petition allows our school community the exciting opportunity to establish and solidify our thinking about educational responsibilities and possibilities. I present to you both a vision and comprehensive plan for our first five years of learning and teaching together. I very much appreciate your review and future support for the oversight of Orange County School of Computer Science (OCSCS) and its operations.

As we put forward this charter petition for consideration, OCSCS will operate independently from the existing PYLUSD structures in order to allow our charter school to apply innovative practices grounded in an evidence-base to target the increasing and shifting needs of learners. Through this conversion process we are able to maintain the district's origin of the school's location at 5350 Fairmont Blvd, Yorba Linda, CA 92886. While OCSCS will maintain the governance structure of PYLUSD, the role of the governing board of PYLUSD will be to ensure independent operation from the overall district operation. OCSCS will be indirectly funded and will receive its allocation on a passthrough basis through the school district. Although the design of our school addresses the needs of learners through flexible and innovative instructional design, delivery, and an alternative bell schedule, we are proud to remain within the PYLUSD boundaries. Below is a chart that will help you easily identify and contact the lead petitioner, as well as see the term of the charter, grade levels served, and capacity of enrollment:

[Space left intentionally blank]

Contact, Location, Grades Served, Enrollment Capacity, and Term of the Charter	
Contact Person for OCSCS	Beth Fisher, Leader Petitioner of OCSCS
Contact Address for OCSCS	5450 Fairmont Blvd, Yorba Linda, CA 92886
Contact Phone Number for OCSCS	714-986-7400 x 22001
Proposed Address of OCSCS	5450 Fairmont Blvd, Yorba Linda, CA 92886
Grade Configuration	Middle School: 7th and 8th Grades
Enrollment Capacity	Up to 1,000 students
Term of the Charter	5 years (2024-2029)

OCSCS is committed to using multiple measures to assess student and school wide achievements. Data will be used as the impetus to make changes to our policies and practices. OCSCS features a mission-driven school with a diverse student body that will receive and thrive from an exceptional education. Providing students with sound, well-taught and far reaching programs, we will tailor educational supports that allow every student diverse opportunities to become informed, literate and productive members of the ever evolving complex and modern world of the 21st century.

As the lead petitioner, I, Beth Fisher hereby certify that the information submitted in this petition for a California public charter school to be named Orange County School of Computer Science (OCSCS), to be located within the boundaries of and affiliated with PYLUSD is true to the best of my knowledge and belief; I also certify that this petition does not constitute the conversion of a private school to the status of a public charter school; I also certify that this application complies with and exceeds California Education Code criteria for the petition of a charter school and approval of the petition herein; and further, I understand that if awarded a charter, OCSCS will follow any and all federal, state, and local laws and regulations that apply to OCSCS, including but not limited to:

- Shall meet all statewide standards and conduct the student assessments required, pursuant to Education Code Section 60605 and 60851, and any other statewide standards authorized in statute, or student assessments applicable to students in non-charter public schools. [Ref. Education Code Section 47605(d)(1)]
- Shall be non-sectarian in its programs, admissions policies, employment practices, and all other operations. [Ref. Education Code Section 47605(e)(1)]
- Shall not charge tuition. [Ref. Education Code Section 47605(e)(1)]
- Shall admit all students who wish to attend the Charter School, and who submit a timely application, unless the Charter School receives a greater number of applications than there are spaces for students, in which case each application will be given equal chance of


admission through a public random drawing process. Except as required by Education Code Section 47605(e)(2), admission to the Charter School shall not be determined according to the place of residence of the student or his or her parents within the state. Preference in the public random drawing shall be given as required by Education Code 47605(3)(2)(B). In the event of a drawing, the District shall make reasonable efforts to accommodate the growth of the Charter School in accordance with Education Code Section 47605(e)(2)(C). [Ref. Education Code Section 47605(e)(2)(A)-(B)]

- Shall ensure that parental involvement is not a requirement for acceptance to, or continued enrollment at, the charter school. (Ed. Code, § 47605, subd. (n).)
- Shall not discriminate on the basis of the characteristics listed in Education Code Section 220 (actual or perceived disability, gender, nationality, race or ethnicity, religion, sexual orientation, or any other characteristic that is contained in the definition of hate crimes set forth in Section 422.55 of the Penal Code or association with an individual who has any of the aforementioned characteristics). [Ref. Education Code Section 47605(e)(1)]
- Shall adhere to all provisions of federal law related to students with disabilities including, but not limited to, Section 504 of the Rehabilitation Act of 1973, Title II of the Americans with Disabilities Act of 1990 and the Individuals with Disabilities in Education Improvement Act of 2004.
- Shall meet all requirements for employment set forth in applicable provisions of law, including, but not limited to credentials, as necessary. [Ref. Title 5 California Code of Regulations Section 11967.5.1(f)(5)(c)]
- Shall ensure that teachers in the Charter School hold a Commission on Teacher Credentialing certificate, permit or other document required for the teacher's certificated assignment. Those documents shall be maintained on file at the charter school and are subject to periodic inspection by the chartering authority. (Ed. Code, 47605, subd. (l).)
- Shall at all times maintain all necessary and appropriate insurance coverage.
- Shall, for each fiscal year, offer at a minimum, the number of minutes of instruction per grade level as required by Education Code Section 47612.5(a)(1)(A)-(D).
- Shall ensure that, if a pupil is expelled or leaves the Charter School without graduating or completing the school year for any reason, the Charter School shall notify the superintendent of the school district of the pupil's last known address within 30 days, and shall, upon request, provide that school district with a copy of the cumulative record of the pupil, including a transcript of grades or report card and health information. [Ref. California Education Code Section 47605(e)(3)]
- The Placentia Yorba Linda Unified School District is the exclusive public school employer of the employees working at or assigned to Charter School for the purposes of the Educational Employment Relations Act (EERA), Chapter 10.7 (commencing with Section 3540) of Division 4 of Title I of the Government Code.

Will follow any and all other federal, state, and local laws and regulations that apply to the Charter School including but not limited to:

1. Maintaining accurate and contemporaneous written records that document all pupil attendance and make these records available for audit and inspection. [Ref. California Education Code Section 47612.(a)(2)]
2. Consulting, on a regular basis, with parents, legal guardians, and teachers regarding the charter school's educational programs. [Ref. California Education Code Section 47605(d)(2).]
3. Complying with any jurisdictional limitations to locations of its facilities. [Ref. California Education Code Section 47605-47605.1]
4. Complying with all laws establishing the minimum and maximum age for public school enrollment. [Ref. California Education Code Section 47610(c)]
5. Complying with all applicable portions of the Elementary and Secondary Education Act.
6. Complying with the Public Records Act.
7. Complying with the Family Educational Rights and Privacy Act.
8. Complying with the Ralph M. Brown Act
9. Complying with all applicable portions of the Every Student Succeeds Act (ESSA).
10. Complying with all provisions of the Individuals with Disabilities Education Improvement Act (IDEIA)
11. Meeting or exceeding the legally required minimum number of school days. [Ref. Title 5 California Code of Regulations Section 11960]

As the authorized lead petitioner, I, Beth Fisher, hereby certify that the information submitted in this application for the approval of the affiliated California public charter school, Orange County School of Computer Science (OCSCS) is true to the best of my knowledge and belief.



Beth Fisher, Lead Petitioner

10/4/2023

Date

Article 1 Initial Charter Petition:

Orange County School of Computer Science is committed to serving a diverse student body and is focused on the growth of student enrollment. OCSCS has the capacity to serve up to 1,000 students. In the initial year of implementation, OCSCS plans to allow for enrollment up to 600 students.

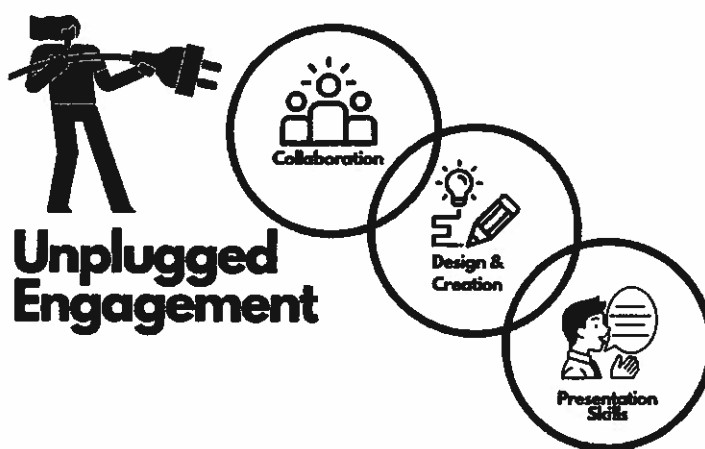
The surrounding community that OCSCS intends to serve has identified the need to address the foundational learning needs of all learners. This community faces the detrimental COVID-19 aftermath related to learning loss. The clearly identified learning deficiencies in the area of Mathematics and Language Arts has caused the community concern and a demand that our schools address these gaps while increasing opportunities for learners. OCSCS presents this charter petition as a means to address the needs identified by the community. This charter petition document will detail our strategic and innovative approach to both address learning gaps as well as provide students with the tools to navigate an ever-changing society. This focus will give students real world opportunities to engage with skills that will make them ready for 2030 and beyond.

OCSCS is submitting an initial charter application with the meaningful support of the permanent, nonpermanent certificated staff, and full time classified staff. Signatures were collected which indicated the teaching staff's support to bring forward this petition for review by the Placentia Yorba Linda Board of Education (see Appendix A). OCSCS obtained 71.4% of permanent staff signatures and 88.2% of total certificated staff for presenting this charter petition.

OCSCS shall be nonsectarian in its programs, admission policies, employment practices, and all other operations. It shall not charge tuition, and shall not discriminate against any student on the basis of actual or perceived disability, gender, nationality, race or ethnicity, religion, sexual orientation or association with an individual who has any of the aforementioned characteristics. Admissions shall not be determined according to the place of residence of the student, or of his or her parent or guardian, within this state. When the number of applicants exceeds the number of available openings for a program, a public random drawing, as described under Element H: Admission Policies and Procedures, shall be conducted. Applicants not selected for enrollment in the public drawing may choose to be added to the wait list that is generated at the same time as the public random drawing.

Orange County School of Computer Science is seeking to be a conversion charter school within PYLUSD. Upon promotion from the OCSCS, all students will have bilingual proficiency and be conversant in both English and Computer Science.

Our world is ever-evolving and current school systems are failing to prepare students to be competitive in a technologically advanced world, lacking the framework to allow students to engage in design thinking with real world application. We propose an educational experience methodically designed to lead to foundational knowledge acquisition while equipping our students with the tools necessary to foster creativity and innovation while actively solving real world problems. We intentionally designed a learning model that utilizes technology as a vehicle for design thinking while providing opportunities for all students to engage with the world of technology that surrounds them while also leveraging the power of unplugged collaboration through active and ongoing student dialogue and collaboration that supports product design, prototyping, entrepreneurship, marketing, and presentation delivery.



Foundational skills are the bedrock with which our students will be taught, both in the areas of English Language Arts and writing, as well as in the diverse field of Mathematics. Our model acknowledges the limitations of the Common Core State Standards (CCSS) and addresses foundational learning gaps through the Singapore mathematics curriculum and foundational writing skills.

The OCSCS literacy curriculum delivered through our English Language Arts program will be specifically designed to meet the foundational needs of all learners.

These strategic program designs will prepare students to be competitive for A-G completion in high school and for participation in Advanced Placement (AP) or International Baccalaureate (IB) pathways. As students will be on the path to taking AP exams if they so choose, they will have the opportunity to take the AP Computer Science Principles examination prior to enrolling in high school. Students enrolled in our Dual Language Academy Program will have the opportunity to take the AP Spanish Language and Culture examination. These Advanced

Placement exams will be offered on our campus annually each May during students' 8th grade year.

Every student will be engaged with core competency learning in reading and writing (English Language Arts), Mathematics, and Computer Science. Given the schoolwide focus in Computer Science, our English Language Arts, History Social Science, and Science courses will incorporate a learning focus that leverages the latest technological advancements such as how to effectively and appropriately utilize Artificial Intelligence (AI). Our Computer Science program will be integrated in History Social Science and Science courses. Additionally, all students will take technology-based elective courses: Computer Science, Computer Graphics (Art), and Esports.

Our Computer Science program promises to be among the most competitive in the nation, as we will have a partnership with Code To The Future, a nationally acclaimed leader for Computer Science Immersion. The immersive Computer Science approach fosters real world Computer Science applications allowing students to engage in core subject matter competencies in History Social Science and Science.

Because students optimally learn when challenged at their individualized levels, OCSCS utilizes competency and mastery-based learning which eliminates the need for leveled course offerings. Our school will proudly partner with top leaders in the educational profession, including Dr. Lee Ann Jung, as we engage in mastery learning and grading practices that best serve students with individualized learning differences. Mastery learning allows students to hone in on the specific skills needed to accomplish deeper levels of mastery in Mathematics, Literacy (reading, writing, speaking, and listening) and Computer Science.

As OCSCS implements a high level curriculum, all materials will go through the PYLUSD district approved curriculum approval process within the first three years of implementation of the program.

The design of our school intentionally provides students engagement with Core Competencies: Mathematics, English Language Arts, History and Science. In addition to providing the highest quality of foundational instruction, OCSCS has included embedded time in the school day to address learning needs (both in terms of intervention, enrichment, and advancement) through a Coordinated Small Group Instruction period. Every student will be provided an education in which written and verbal literacy, communication and numeracy is established throughout the curriculum, and in which a world perspective is provided through the lens of advancements and opportunities in Computer Science. The instructional materials and educational technology components complement our focus on curriculum, instruction and Computer Sciences development.

Recognizing that 21st Century Learning goes beyond students engaging with computers and devices, the OCSCS seeks to implement a variety of hands-on programs and activities that unplug students from technology and force them to explore the world experientially. Elective programs such as Inventions, Marketing, and Public Speaking will develop a well-rounded student equipped with skills necessary for future success in the world beyond PYLUSD.

As PYLUSD offers a Spanish Dual Language Academy (DLA at Glenview Elementary, OCSCS seeks to offer these Dual Language Academy students a continuation of courses at the middle school level. Given that OCSCS is the neighborhood school of attendance, students who matriculate from the Glenview Elementary DLA) program have the opportunity to continue their dual language education and experience through full instruction in Spanish in History Social Science, Science, and Spanish Literature. Students who did not matriculate through the Glenview Elementary DLA program must be admitted to OCSCS in order to be eligible to take an entry assessment that allows them to participate in the DLA program at OCSCS. If space is available, any student enrolled in another DLA program can express interest in enrollment in the OCSCS DLA program. If a student displays competency in the Spanish language through the OCSCS DLA program assessment then they will participate in the DLA course offerings. Note that if there is not adequate space and the lottery goes into effect for enrollment, then students must be selected via the lottery prior to taking the DLA Spanish proficiency assessment that provides access to the DLA courses.

Additionally, the focus of elective offering at OCSCS clearly supports Computer Science applications. Students will have an elective section focused on Graphic Design. As a Computer Science Immersion school, Computer Science principles will be immersed into the Graphic Design course. This specific Computer Science immersion can position students to take the AP Computer Science Principles exam should they desire. This elective will also feature opportunities for students to apply Stanford University's "Design Thinking" methodology for creative thinking and real world problem solving. The Graphic Art elective will support students' design sense and artistic creativity, while maintaining values of positive elements that build schoolwide culture such as developing the student yearbook and creating video production announcements. Students enrolled in this elective will engage in some aspect of design and develop a solid understanding of the principles and techniques used in computer graphics, which will enable them to create visually appealing and interactive digital content.

We believe that middle school students should have access to participate in Physical Education in order to support their understanding and application of physical fitness and healthy practices. Given that students have the opportunity to attend a double block of physical education on Tuesdays and Thursdays, a portion of the Physical Education block will be dedicated towards study skills. The feature of Study Skills will provide students with access to master

self-management, self-organizational skills, and goal-setting. In addition, every student will develop the blueprint for an individualized, personalized educational experience complete with a six-year plan and annual benchmarks. During their two years at OCSCS, benchmarks will clarify and track academic and developmental growth and achievement. Students who are not interested in participating in Physical Education will have the opportunity to participate in the Music elective during this scheduled time each week.

DLA students will have a Spanish Literature elective offering. Students will engage with the Spanish language in the areas of reading, writing, speaking and listening. The Spanish DLA program utilizes curriculum from Inquiry by Design which engages students with both novels and informational texts. Students produce quarterly writing samples that target persuasive, narrative, expository, and descriptive writing in the Spanish language.

Because of the value for balance, experience, and the joy that music brings to students, the school will maintain an instrumental music program that includes options to participate in Orchestra, Band, and Jazz Band.

OCSCS will serve a student population that represents the diversity found in Orange County. We anticipate serving 45% of a population designated as low socioeconomically disadvantaged. OCSCS teachers will be highly qualified and fully credentialed. As we fundamentally believe in building teacher leaders especially in the area of full inclusion, we welcome intern teachers. It is our hope to expand growth opportunities for aspiring teachers beyond internships. The OCSCS budget will support considerable fiscal resources to support its annual professional development plan. Staff will have the opportunity to participate in professional learning opportunities such as Leading Edge certification which recognizes teachers and schools dedication to innovative and effective technology integration. The support for teachers to pursue National Board Certification will further demonstrate the commitment for learning as OCSCS proposes to become a leading professional development school in which opportunities for educators are realized.

OCSCS has also identified the need to continue to organize and operate as a school in ways that better advance student learning, performance, inclusion, and achievement. We believe in the tenets of inclusion and will serve all students to include those from traditionally under-performing subgroups as we strive to increase performance in any accountability system.

OCSCS will create a culture of achievement throughout the school with an uncompromising commitment to intentional and effective instructional delivery. Staff will offer functional access to the core competencies coupled with an integrated Computer Science themed experience. OCSCS' design will encourage students to think critically about real world problems and will provide opportunities for students to engage in design thinking about both addressing and creating solutions to the real world problems they explore related to making healthy lifestyle

choices for themselves and the world. The Computer Science field is and will be a dominant force in modern society, addressed at both societal and individual levels. Computer Science will continue to impact each student’s personal and career choices. Its relevance as part of a world-class 21st century education cannot be ignored. Our culture, our instructional technologies and our foundational core and theme-based curriculum will engage our student body as active learners.

Traditional schools typically release students early or start school late to allow for teacher collaboration. Because the design of our school incorporates professional learning and development into the teaching schedule, students who attend OCSCS will attend five full days each week. There will be no minimum days or early/late release days. Students will follow the same start and end days as outlined on the PYLUSD student calendar. An additional difference between OCSCS and other PYLUSD schools is that an additional five non-student days have The student calendar can be viewed below.

**PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
2024-2025 STUDENT CALENDAR
With OCSCS Non-Student Days Outlined***

OPENING/CLOSING OF SCHOOL

First Day of School.....Tuesday, August 27, 2024
Last Day of School.....Thursday, June 12, 2024

NON-STUDENT/HOLIDAY SCHEDULE

Non-Student Day.....Friday, August 30, 2024
Labor Day.....Monday, September 2, 2024
Veteran’s Day.....Monday, November 11, 2024
Thanksgiving Recess (5 days).....Monday, November 25-Friday, November 29, 2024
*OCSCS Non-Student Day.....Monday, December 2, 2024
*OCSCS Non-Student Day.....Friday, December 20, 2024
Winter Recess (10 days).....Monday, December 23, 2024-Friday, January 3, 2025
*OCSCS Non-Student Day.....Monday, January 6, 2025
Martin Luther King Holiday..... Monday, January 20, 2025
Lincoln’s Birthday.....Monday, February 10, 2025
President’s Holiday (Washington’s Birthday).....Monday, February 17, 2025
Spring Recess..... Monday, April 14- Friday, April 18, 2025
*OCSCS Non-Student Day.....Monday, April 21, 2025
*OCSCS Non-Student Day.....Friday, May 23, 2025
Memorial DayMonday, May 26, 2025

Below you will find the Orange County School of Computer Science Bell schedule:



Orange County Computer Science School

From Learners to Leaders

1st	8:50 AM	-	9:50 AM
Nutrition Break	9:50 AM	-	10:05 AM
2nd	10:08 AM	-	11:08 AM
3rd	11:11 AM	-	12:11 PM
4th	12:14 PM	-	1:14 PM
Lunch	1:14 PM	-	1:44 PM
5th	1:47 PM	-	2:47 PM
6th	2:50 PM	-	3:30 PM

To help you visualize a student schedule, a sample student schedule has also been provided. Our core competencies (Math, English Language Arts, History Social Science and Science) are offered four days a week. Coordinated Small Group Instruction will occur daily which will target Math and targeted literacy (speaking, reading, writing, and listening). Students will have access to Study Skills two days a week. Students have one dedicated elective. Students have the opportunity to participate in Physical Education up to two times a week. As OCSC has flexibility in its elective offerings, students will also have access to a Music elective should they wish to pursue music. In addition, students have the opportunity to apply to participate in the student leadership program which is offered daily and can serve up to 50 students.

Weekly OCSCS Sample Student Schedule Core Competency Math, English Language Arts, History, and Science Electives: Graphic Design Computer Science Immersion (DLA Spanish Literature or Music)				
		Start Time	End Time	Minutes
1	Elective (Graphic Design Computer Science Immersion)	8:50 am	9:50 am	60 minutes
	Break	9:50am	10:05 am	15 minutes
2	Core Competency (English Language Arts)	10:08 am	11:08 am	60 minutes
3	Core Competency (Mathematics)	11:11 am	12:11 pm	60 minutes
4	Core Competency (History Social Science with Computer Science Immersion)	12:14pm	1:14 pm	60 minutes
	Lunch	1:14 pm	1:44 pm	30 minutes
5	Core Competency (Science with Computer Science Immersion)	1:47 pm	2:47 pm	60 minutes
6	Coordinated Small Group Instruction	2:50pm	3:30pm	40 minutes

On Tuesdays, students will report to Physical Education for their History, English Language Arts, and Spanish Literature periods
On Wednesday, students will report to Physical Education for their Math, Science, and Band periods
On Thursday, students who have the Graphics Art Electives will report to Physical Education

Element A: The Educational Program

1. What does it mean to be educated in the 21 Century?

Democratic ideals and actions have always been at the root of American public schools. Our nation’s public school was founded in Jeffersonian concepts which in reality have far exceeded

his dreams for the pursuit of life, liberty, and happiness. Additionally, the notion of school as a ground for civic engagement, informed decision making, and skills acquisition has grown beyond what our founding fathers and the key historical leaders of American public schools, like John Dewey envisioned. Schools have expanded in ways that produced competitive American citizens who make local and global *impacts through learning and application of learning*. While the roots of our American public schools remain, it is time to shift our focus to education in 2030. PYLUSD acknowledges the need to innovate at an accelerated level as referenced by the Superintendent of the Placentia-Yorba Linda Public School District, Dr. Alex Cherniss. In his “State of the District” address given in the fall of 2023 ([click here](#) to access), Dr. Cherniss discussed with stakeholders the ever-present need to prepare our students for a job market that is yet to exist. The research-based concepts at OCSCS encapsulates 21st century learning skills and clearly influences and delineates ways that allow us to prepare students for 2030 and beyond. The premise of this style of learning starts with what is referred to as “the compass” in which students acquire core competencies, skills, values and knowledge (OECD 2030). This compass embedded into OCSCS supports students to navigate unfamiliar contexts as our society is ever-evolving.

Another tenet of the 2030 learning model includes student agency. By providing students at OCSCS tools to positively influence their own lives and the lives around them, they will be leaders in our advancing society. Through the acquisition of foundational skills, students can apply these skills across cultures which continue to develop over time. In the 2030 learning framework, students grow from foundational skills to transformative competencies where innovation, collaboration, and responsibility meet to form action. As OCSCS is a Computer Science immersion school, the 2030 conceptual model accounts for the need for students to be digital and data literate at a core foundational level. This model also provides key knowledge and skill foundations such as disciplinary, subject-matter competency knowledge, transferring concepts through creation, projects, and action, and procedural knowledge to execute action. The ever changing skills-acquisition is at the focus of 2030 learning (OECD 2030). Using the 2030 learning framework as a model, OCSCS will allow students to adapt to, thrive in, and shape the future of our society.

2. Mission

Our mission is to improve student learning and achievement while equipping students with essential skills and attributes necessary to be active and competitive leaders in 2030 and beyond.

3. Educational Philosophy

Our learning framework is derived from a mastery learning experience that incorporates design-thinking and Computer Science immersion. The mastery learning foundations stem from

the foundational work of Tom Guskey; however, our school will seek to hone into the educational philosophy work of Dr. Lee Ann Jung. In having mastery learning as a foundation for learning experiences, students have a clear pathway to both proficiency and mastery of core competencies in English Language Arts (reading, writing, speaking, and listening), mathematics, history social science and science. In history and science, our students have the opportunity for computer-science immersion experiences. In terms of design-thinking, through their computer science immersion elective, students have the opportunity to engage in elements of Stanford University's Design School. In combining these philosophies, it is our intention to provide students with the necessary tools to not only grasp and own their learning, but to also design applicable solutions to present and future real world problems.

It is also our educational philosophy that design thinking and mastery of core competencies requires more flexibility in scheduling and in our instructional approaches to learning. Implementing this philosophy requires further commitments to a high quality and well supported administration and staff, and continually advancing family, educational, community and business partnerships.

As students engage in hands-on learning experiences where they are asked to work in creative teams, we also plan to employ learning facilitators in the area of their electives. Students will receive initial larger group instruction in electives from a fully-credentialed teacher and then assigned small group learning facilitators who will monitor and assist with the creation of their design thinking projects, Esports tournament creations and facilitation and computer science designs.

As middle school is the time that students begin to explore and expand their independence, a study skills program is also at the core of our educational philosophy. As students develop, the areas of self-management and self-regulation are key to their current and future success. The study skills class will provide students with on-going explicit instruction and routines related to self-management and self-regulation.

Time for personalized education and support embedded into the school day is also a key foundational concept. OCSCS will employ Coordinated Small Group Instruction daily. The flexible design of the school schedule provides our teachers with daily time and one day each week to gather assessment data, consider the individual plan for each student, and to group students into appropriate learning groups that target intervention, enrichment, and/or advancement in their learning.

It is also our belief that the world is ever changing and that a significant redesign of instruction and incorporation of learning related to computer science is vital for students to remain competitive in a society that is anticipated to be revolutionized through further advancements in

technologies not yet realized. Looking at changes in technology in the past 10 years, many could not have imagined the influence and probable impact of various technological advancements such as Artificial Intelligence (AI). OCSCS will teach our learners to engage with and positively leverage AI and equip students with the tools and coding languages to remain at the forefront of innovative advancements.

Our school solely serves students at the middle school level (grades 7 and 8), so high school requirements do not apply.

4. How Learning Best Occurs

As is consistent with what has been presented related to OCSCS' Educational Philosophy, learning best occurs through a clearly defined and delineated sequence of learning progressions that are tied to explicit learning intentions and success criteria. In making learning visible and clear to students, they have a distinct understanding of what they are expected to learn, how they are expected to demonstrate their learning, and why their learning is relevant and significant within any given subject. Students must be provided with on-going feedback that is tied to clearly articulated learning competencies. Mastery of learning should be explicitly spelled out in student friendly language so students have achievable outcomes related to displaying proficiency and mastery in subject matter. We ultimately believe that students learn best when they are the drivers of their learning and have hands-on and personalized learning experiences.

5. Curriculum and Instruction Design

As our schools are dealing with the aftermath and lingering effects of significant learning losses from COVID, OCSCS is focused on going beyond the core to ensure our students are provided with foundational learning in mathematics and English Language Arts instruction. According to the Policy Analysis for California Education (PACE),

Even before the COVID-19 pandemic, we and many others in the education research community were concerned that California's public schools weren't serving all students well. The state's education system was highly inequitable and plagued by gaps in opportunity and access that the pandemic has only widened. Last spring, a coalition of more than 40 California-based organizations representing families and students, educators and system leaders, research institutes, and civil rights and equity organizations called for education and policy leaders to reimagine and rebuild California's schools. But little progress has been made during the pandemic, with challenges driven by COVID-19 continuing to vex educators and policymakers, making real progress seem almost impossible. These test scores should sound a loudly screaming alarm: The task of transforming our schools can no longer be delayed (2022).

In this article entitled “California Test Scores Show the Devastating Impact of the Pandemic on Learning”, PACE identified that of the four primary areas of concern, math achievement is down dramatically in the 8th grade level. While the peer-reviewed literature related to the academic impacts of COVID are inevitably in process of analysis, it can be widely viewed through credible sources such as the Public Policy Institute of California, that the state of our educational system is in dire need of revision. Even before the pandemic, our students have waited long enough to engage in an educational system that equips them with the knowledge and skills needed to learn and lead in our ever-evolving society. A month after this petition is submitted, we propose that policy and data analysts across the nation will forecast even more significant findings after the official release of the 2023 Statewide CAASPP results.

Our mission is to provide every student with the opportunity to learn and lead transformational experiences that address the needs of our ever-changing society. Our charter school has identified the needs and has a systematic, evidenced-based way to address the challenges of the day related to failing Mathematics and Language Arts. While the focus of our field related to English Language Arts has been on the sharp decline at the 4th grade level, we recognize that a lack of foundational learning at the 4th grade level will only maximize the impact we experience at the middle school level.

As this is our call to action to not stand by and watch as we have ever pressing needs of students to face, we are proud to share our framework for learning. The core tenets of our framework include:

- Foundational curriculum that has an articulated scope and sequence to allow for on-going progress monitoring of students’ proficiency levels related to the articulated targeted areas of learning
- Flexible design of the school day to allow to maximize teacher’s design and delivery of an integrated and high level learning program
- Curriculum that is grounded in innovation
- Instruction that is grounded in a strong, leading, and innovative evidence-based practices
- Intentional mentorship and a targeted focus on building students’ self-management skills and goal setting

The scope and sequence of coursework will be individually tailored to meet the students’ interests and needs. Our English Language Arts curriculum will move students from the foundations of reading, writing, listening and speaking to the highest and deepest levels of application. Additionally, as our school is a computer science immersion school, students will be explicitly taught how to leverage Artificial Intelligence and other platforms in writing, planning, and problem-solving design.

The school's flexible design will be an organizing principle that facilitates collaboration among teachers in the design and delivery of an integrated curriculum. Data will be used to continually inform our attempts to improve curriculum and instruction. Each student will develop project based learning projects through a design thinking approach such that they can make connections between their academic curricula and real world applications. Students will have multiple ways to be connected with teachers and other adults. Students will have tailored intervention and advancement opportunities as well as be mentored to support their academic progress and their intellectual and social maturation.

The curriculum, instruction, and professional development at OCSCS will be based on innovative approaches developed and tested by leading researchers and practitioners in the field of education. The curriculum will be delivered by expert educators who are highly qualified and credentialed. In addition to a very clear focus on content standards, we will provide our students a context of computer science and design thinking to ground their studies. The curriculum will be organized into big ideas and essential questions.

The table below provides a sample of units that can be offered through the Computer Science Immersion model and applied in History Social Science and Science. This is a concept design that could be subject to change depending on the needs of learners and how we connect History and Science instruction through the Computer Science Immersion model.

The tenets of Computer Science immersion through History and Science:

History Social Science *Computer Science Immersion	Science *Computer Science Immersion
Unit 1: Web Development	Unit 1: Block-Based Coding
Unit 2: Block-Based Coding	Unit 2: Python
Unit 3: App Building	Unit 3: Arduino (hardware / software)
<i>*Between each unit, students will engage in an Epic Build Showcase where their work will be showcased and celebrated school-wide.</i>	

This innovative approach to curriculum will be complemented by an innovative and evidence-based approach to instruction. Given our targeted student population, literacy is an area of need. Our school will seek to partner with the chair for the International Literacy Association's Literacy Research Panel, Dr. Diane Lapp who is also a researcher and faculty member at San

Diego State University to ensure our English language arts curriculum targets the learning needs of our students in English Language Arts.

Further, individualized and personalized instruction will occur through our flexible school design. The basis for our instructional innovation is the Gradual Release of Responsibility Model. We expect teachers to model their thinking, guide students' thinking, provide students opportunities to collaborate with peers and outside experts. As the Gradual Release of Responsibility Model supports the concept of the Zone of Proximal Development, we expect to see students assume increasing amounts of responsibility for content once it has been modeled and scaffolded by their teacher or knowledgeable others. There are opportunities for large and small groupings of students such that each student will assume increased responsibility for his or her learning following the modeling and support received from credentialed teachers.

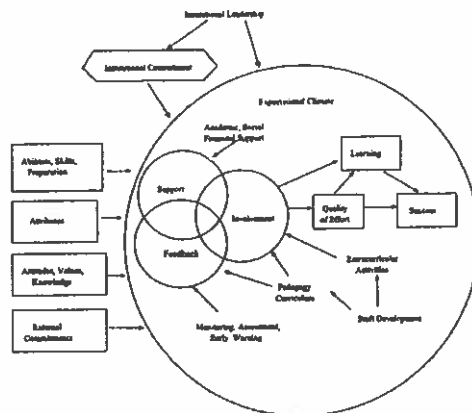
The instructional materials and educational technology we employ complements our focus on curriculum, instruction, and computer science. All students will have access to textbooks. In addition, students will have access to primary source documents and texts in each discipline at the school such that students have opportunities to have choice in reading selections. The range of instructional materials students will interact with on a daily basis includes core textbooks, primary source documents, current informational texts, web sources, and a variety of digital and visual media. As a part of our partnership with Code to the Future, students will have a curriculum designed around the foundations of coding to include mastery and application of coding languages.

In terms of educational technology, students will use a wide range of equipment in their basic studies and computer science immersion experience. To ensure that they are prepared for this, OCSCS provides students access to such technology as wireless laptops, document cameras and data projectors, and hardware and software specific to computer science in all academic and elective courses.

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As frameworks for learning need to drive our work, Tinto & Pusser (2006) identified the following framework which will serve as anchors for the work detailed in this section and sections to follow. This framework will guide our work related to moving this petition from thought to action:

Figure 1
Elements of a preliminary model of institutional action



Leaders that are goal-focused and relationship-oriented allow for collaborative, driven staff to work together on commonly- owned goals to ensure that these structures are in place:

1. Conscious, explicit efforts to create a school community that includes all students.
2. Use of structures to increase awareness of school and student contexts, and a willingness to dedicate time, resources, and personnel to meeting as many needs of their students as feasible, including building trust and involvement with families.
3. Adjusting instructional techniques and programs to data gathered about students via the aforementioned themes and formal data-based decision-making processes.

We are proud to present to you a framework that is systematic in design and has been identified to meet the current needs of our failing education system and will continue to detail below how we plan to address specifically the unique and varied needs of our learners.

6. Target Student Population

OCSCS targets a range of learners that is reflective of the diversity of Orange County related to socioeconomic backgrounds, educational interests, cultures, and learning challenges. As OCSCS serves the middle school levels, we plan to offer an educational program that targets the 7th and 8th grades. In our first year, we plan to serve 600 students and have the capacity to serve up to 1,000 students. It is our intention to equip students to be both learners and leaders in an ever-changing society, providing them with tools to thrive in 2030 and beyond. We recognize

that COVID-19 has posed additional challenges which has resulted in significant learning and social gaps. Our education program has intentional design to address these needs and accelerate student learning while providing students with the opportunities to acquire real world applicable skills.

7. Plan for Students Who Are Academically Low Achieving

Students who are academically low achieving will benefit from a rigorous, educational program and be identified and supported through assessment, curriculum, differentiated instruction, and individualized intervention services through our coordinated small group instruction model and a study skills approach. Student needs will be identified and reviewed annually as part of the LCAP process such that goals, programs and resources can be publically developed and purposefully focused on resources to support their learning. All core classes will be untracked and heterogeneously grouped so that all students can participate in academically challenging coursework. There is strong evidence that low-achieving students perform better in college preparatory coursework than their similarly achieving peers in remedial courses (Nystrand & Gamoran, 1997; National Center for Education Statistics, 2001).

Teachers of all courses at OCSCS will receive extensive professional development and coaching related to applying the principles of differentiated instruction and mastery learning with a commitment to support all students, including those that are low achieving.

Specialized Intervention: Due to the flexible design model of our school, students will have the opportunity to be grouped according to on-going academic assessments in the areas of Mathematics and English Language Arts. Once again, as part of the annual LCAP review and development process, needed specialized interventions will be identified. School-wide assessment protocols ensure that student progress is monitored regularly. Formal and informal assessments will be regularly administered to all students in order to gauge progress. Our flexible schedule model allows adequate time to both deliver on-going assessments of and for student learning and then tailor instruction and academic intervention to meet the needs of a diverse body of learners.

8. Plan for Students Who Are Academically High Achieving

All students will engage in a rigorous, beyond standards-based educational program. This is no different for high-achieving students. At OCSCS, teachers are to be fully informed about each student's academic abilities and progress through on-going formative assessments, and will use that data to provide precise instructional support for every student. OCSCS' flexible school design and research-driven educational staff ensures our plans and abilities to provide precision teaching for the benefit of both low-achieving and high-achieving students.

Although students are grouped heterogeneously in classes, we offer honors credit in each of our core courses at OCSCS. Honors credit is awarded based on students' successful completion of an individualized honors contract. All students are eligible for honors credit. It is our expectation that students identified as gifted and talented will complete honors-level work. Honors contracts are developed during the first four weeks of attendance and are signed by the student, the instructor, a parent/guardian, and an administrator. When a student completes the terms of (terms may not be the right word) the contract, his or her transcript reflects the fact that their work was honors level. We recognize that both high schools and colleges appreciate this distinction of academic excellence and are known to weigh this information in their admission decisions. There are a number of characteristics of honors-level work. These include:

- Additional readings chosen to enhance and deepen the student's understanding of course content
- Guided research involving specialized library resources, fieldwork or community projects
- Extra written work designed to develop critical skills and independent thinking
- Regular individualized meetings with the instructor to discuss the progress of the various projects undertaken to fulfill the contract

Some high achieving students benefit from a faster-paced and wider honors course contract in history or literature. Similarly, high-achieving students will thrive in learning environments that allow them to apply their knowledge and skills through the creation of design thinking computer science projects. Additionally, students will have the opportunity to take the AP examination in Computer Science Principles.

9. Plan for English Learners

English learners face daunting challenges. They must learn the components of the English language at the same time as they are mastering grade level subject matter content. They will do this all the while competing with native-English speaking peers who are rapidly increasing their knowledge of the English language and applying that knowledge to the content standards. English learners need highly qualified teachers, rigorous and engaging curriculum, and purposeful instruction. OCSCS' curriculum is based on the ideas of differentiation and application, as students will have multiple opportunities to apply what they learn in a variety of educational settings. For English learners, OCSCS provides a content-based EL program. In addition to using a wide variety of instructional strategies and multiple informational sources, teachers draw on the EL components of state-approved textbooks. During whole class instruction, teachers engage students by using thematic planning and SDAIE strategies. Manipulatives, visuals, graphic organizers, shared readings, note taking, and interactive communications are just a few of the ways teachers create an educational environment that fosters language acquisition through content-based lessons.

Once again, it is the annual review and development of the LCAP that will examine the performance of both English language learners and formerly re-designated students in order to focus goals, programs and resources designed to accelerate student performance. Small group instruction is also provided in each subject area as content teachers and reading specialists work together to ensure continued learning for English learners. Teachers, as a function of their CLAD or BCLAD certifications, focus on differentiating classroom materials and instruction using SDAIE methods in a predominantly English speaking setting.

In addition, OCSCS provides English Language Development specialists (credentialed teachers) who work one-on-one with students to ensure that beginning and early intermediate English speakers progress at an accelerated rate. Push-in services are provided in classrooms rather than pull out programs. OCSCS is able to accomplish this with the extended amount of time provided in each subject area and at each grade-level. OCSCS offers very few electives, and those that are offered focus on and are embedded with computer science or technological opportunities. The result is significantly more time spent in core content classes in which ELD instruction can be provided.

OCSCS offers Coordinated Small Group Instruction which features screening tools and progress monitoring assessments. In essence, students not making reasonable progress are scheduled for additional learning time. Ultimately, OCSCS supports students to become thriving, self-motivated, competent, and lifelong learners.

EL Program Overview: The instructional program for English language learners at OCSCS is annually reviewed and refocused as part of the LCAP process. Our program is multifaceted, based on assessment data and student experience, and aligned with state standards both in content and English language development. More specifically, OCSCS teachers will provide English language learners adaptations in content instruction to ensure comprehensibility and authentic access to the core curriculum. These include:

- Explicit teaching of key content vocabulary through labeling of pertinent diagrams, charts, equations
- Frontloading language needed to engage in the upcoming content lesson (to categorize, hypothesize, explain, etc.)
- Specially Designed Academic Instruction in English (SDAIE) techniques
- Frequent, clear, and supportive feedback of efficacy with specific direction on next instructional steps (what I will do; what you will do)
- Partnership in regular data analysis of their own work using quality work criteria (e.g., rubrics) for self-assessment
- Coordinated Small Group Instruction with a credentialed teacher

- English Learners are not a monolithic group and thus will receive differentiated instruction according to their identified strengths and needs.

OCSCS teachers will become informed about a student's educational background and use assessment data for framing instructional decisions. Our commitment will ensure students receive an effective ELD and/or intervention program and move into the inclusive instructional program and experience academic success as quickly as possible. We are also committed to ensuring that English Learners are not placed in remedial or low level content classes based on their knowledge of English, but rather at the highest level course possible based on their instructional level in that content. We have identified specific needs and the types of intervention to provide for EL students.

10. Plan for Special Education

“Students with disabilities who attend public charter schools and their parents retain all rights” including the right to a free appropriate education (FAPE) in the least restrictive environment (LRE) [CRF 300.209 (a)]. Additionally, these students can expect access to appropriate special education and related services. As a public charter school, OCSCS is responsible for ensuring that the requirements of Part B of IDEA 2004 are met [CRF 300.209 (i)]. OCSCS complies with all State and Federal laws for special education including Child Search/Find efforts. These efforts will include:

1. The establishment of a Student Study Team process to exhaust all general education alternatives before a referral to Special Education is made
2. The inclusion of testing procedures and the evaluation thereof which allows for the pre-identification of children with disabilities, including a responsiveness-to-instruction and intervention (RtI2) model of proactive support and determination of specific learning disabilities
3. Annual inservice for faculty regarding the identification of children with disabilities
4. Annual and on-going inservice for faculty regarding inclusive practices, instructional design, and support

Initial identification follows the state guidelines for referral for testing beginning with Student-Study Team recommendations for curricular or behavioral accommodations. We acknowledge that if a student's needs warrant such a referral, that referral for special education may be made directly without proceeding through the SST process. In addition, a responsiveness to intervention and instruction (RtI2) model will be crucial in reducing the need for special education referrals, and for collecting and analyzing data for the purposes of improving instruction, assessing progress, and measuring responsiveness to intervention. Students who continue to struggle will be referred to the SELPA personnel for testing and evaluation, and the information collected through these practices will be essential. An IEP will be developed for

students who qualify for special education supports and services, in compliance with all provisions in IDEA 2004 (Section 300, Part B).

OCSCS will utilize the RtI2 model (a model of multi-tiered system of support). This three-tiered model of intervention begins with the research-based general education classroom instruction all students participate in as part of their English Language arts, history social science, science, computer science and mathematics curricula. Students who are not progressing also participate in Tier 2 support (small-group supplemental instruction) in addition to their Tier 1 curriculum. Data is collected to monitor their progress and continuously analyzed to improve instruction. This necessitates the close collaboration of special and general educators, who will work within the classroom to design and deliver Tier 2 instruction and assessment. Students who continue to exhibit significantly low achievement, and insufficient response to intervention will receive Tier 3 intensive instruction. This includes daily one-to-one specially designed instruction through the push-in model, and weekly assessment for progress monitoring. Students who have not responded to the tiers of intervention may be considered for an assessment for special education and related services under any of the appropriate eligibility criteria.

Our model of collaborative teaching has positioned OCSCS general and special education staff in an ideal environment for meeting the needs of our special education students, as well as those who are participating in RtI2.

In addition, OCSCS' overall philosophy of small-group and individualized teaching ensures that these processes for supporting special education students are not disconnected from the general education curriculum and instruction. We will seek to work with one of the leading researchers in the field related to special education and inclusion, Dr. Lee Ann Jung. Within the first year of implementation our staff will receive professional development and support from Dr. Jung.

Families seeking an inclusive educational environment will be encouraged to consider OCSCS regardless of the nature or severity of the student's disabilities. OCSCS will continue to offer a continuum of services as special education is not a place. It is a service. We expect the percentage of students with IEPs enrolled at OCSCS to reflect the proportion of persons with disabilities in the general public and the school district. In 2023-2024, 10.5% of the school's population that OCSCS is converting to had active IEPs and were supported in our fully inclusive school program.

We are committed to working to appropriately search, identify, and provide support and services such that students with identified special education needs are included and thrive at OCSCS. The special education team, which includes but is not limited to our site-based school psychologist and Education Specialists, will conduct assessments for Special Education services in accordance with legal obligations set forth by IDEA. Access to general education curriculum and special

education supports and services is crucial for students with identified disabilities. Therefore, special education at OCSCS will continue to be delivered through teams led by credentialed special educators with expertise in inclusive practices. As a PYLUSD affiliated charter school, the school plans to operate as a school of the district for the purpose of Special Education under the LEA PYLUSD which is a member of Northeast Orange County SELPA. OCSCS will continue to utilize existing PYLUSD resources and employees to provide special education support and services detailed in each student's IEP. Related services (e.g., speech and language pathology, occupational therapy, vision therapy, adaptive physical education, etc.) are provided through PYLUSD service providers.

Students will benefit from having a special educator readily available and knowledgeable in the content and the unique support strategies effective for students with disabilities. A Triangle of Supports articulating the needed curricular accommodations, assistive and augmentative technology, and personal supports will guide IEP development, and ensure that general education curriculum and special education supports and services are seamlessly delivered.

As a school of the district, OCSCS will fall under the leadership of Northeast Orange County SELPA, which includes PYLUSD and Brea-Olinda Unified School districts.

OCSCS shall comply with all programmatic and legal obligations for services for students with disabilities. This includes the following:

- Initial Identification and Reevaluation
- Parents and public agency requests for initial evaluation [CRF 300.301 (b)]
- Initial evaluations conducted within 60 days of signed parental consent for evaluation [CRF 300.301 (c)]
- Reevaluations at least once every three years [CRF 300.303 (a)]
- Evaluation before any change in eligibility [CRF 300.305 (e)]

Individualized Education Plans (IEP)

- Development of the IEP team, including general education teachers, administrators, and the student in accordance with person-centered planning [CRF 300.321 (a)]
- Informing parents of the IEP team members [CRF 300.322 (b) 1]
- Post-secondary goals and transition services [CRF 300.320 (b)]
- Ensuring that the IEP is accessible to those responsible for implementation [CRF 300.323 (d)]
- Annually review and tri-annual evaluations [CRF 300.305 (a)]
- Transferring of rights upon age of majority [CRF 300.320 (c)]
- Notification of rights and procedural safeguards [CRF 300.504]

IDEA grants families receiving Special Education services the opportunity to present and resolve complaints. IDEA grants parents an opportunity to present and resolve complaints with respect to any matter relating to the identification, evaluation or educational placement of their child or the provision of a free appropriate public education to their child. Written complaints may be filed with the school district or the state or federal agencies.

Student progress will be monitored using a response to intervention (RtI2) model consistent with the school-wide approach detailed in our common assessment process (looking at student work and students at work). As with other areas of need at OCSCS, professional development for special educators will focus on student work. Leaders in the educational field will provide regular guidance, support, mentoring, and professional development to the entire OCSCS staff, including the special education teachers.

Element B: Measurable Student Outcomes

Our state relies on the Smarter Balanced Assessment that tests the California State Standards. English learners will continue to take the English Language Proficiency for California (ELPAC). We will continue to target and measure reclassification rates for English Learners. While we plan to still administer this summative assessment, we recognize that this is a short-sighted approach to measuring student progress and outcomes. OCSCS will employ a multi-measure approach to include quarterly benchmarks within the core competencies, a writing assessment midway through the school year, and students will participate in interim assessment benchmarks. We will consider additional benchmark achievements including but not limited to the “Schools to Watch” designation. OCSCS will adhere to PYLUSD testing calendars and procedures for state mandated tests. We will participate in an annual district site review of programs during which PYLUSD staff compare data from sites that students would have attended to measure our progress against the designated school of attendance. Additionally, we plan to utilize the Demographically Similar Schools from California Charter Schools Association to measure our progress against schools with similar demographics.

Element C: Methods for Measuring Outcomes and Other Use of Data

OCSCS is committed to focus programs, services and resources on the expected annual measurable objectives that will be specified through our LCAP. We take responsibility to adjust resources and programs when expected outcomes are not met. When performance data identifies new unmet needs, we will produce new annual measurable outcomes. The following goals and measurable objectives will guide our efforts through our initial charter petition.

Goal 1: OCSCS will accelerate student achievement through high quality instruction, systematic attendance monitoring, enrollment in a broad course of study, and participation in expanded academic and non-academic opportunities that includes study skills (self-management/self-regulatory) development. *Note: CAASPP Comparison rates were determined based-on the school that OCSCS converted and formerly known as Bernardo Yorba Middle School.*

Expected Annual Outcome

1. Increase CAASPP ELA proficiency (meet and exceed standards) in year 1 from 55.8% to 58%. Then each year after we will target an annual 2% growth.
 - a. For English Learners increase proficiency in ELA in year 1 from 0% to 5%. Then each year we will target an annual 2% growth.
 - b. For Socioeconomically Disadvantaged students increase proficiency in ELA in year 1 from 39.81% to 42%. Then each year we will target an annual 2% growth.
 - c. For Students with Identified Disabilities increase proficiency in ELA in year 1 from 18.75% to 20%. Then each year we will target an annual 2% growth.
2. Increase CAASPP Math proficiency (meet and exceed standards) from 48.28% to 51%. Then each year after we will target an annual 2% growth.
 - a. For English Learners increase proficiency in Math in year 1 from 11.1% to 13%. Then each year we will target an annual 2% growth.
 - b. For Socioeconomically Disadvantaged students increase proficiency in ELA in year 1 from 34.60% to 37%. Then each year we will target an annual 2% growth.
 - c. For Students with Identified Disabilities increase proficiency in ELA in year 1 from 16.67% to 18%. Then each year we will target an annual 2% growth.
3. Establish a baseline of at least 60% of students scoring “proficient” on the OCSCS annual writing benchmark exam. Then each year we will target an annual 2% growth.
 - a. Given we currently do not have baseline data available for Long Term English Learners, McKinney Vento or Foster youth, we want to target the levels of proficiencies within these groups on the writing benchmark exam to show at least 40% of students within this category as proficient on our annual writing benchmark assessment.
4. Increase the percentage of student growth annually by 2% on each sub-domain (reading, writing, speaking, and listening) on the ELPAC.
5. Maintain a minimum of 89% attendance. We expect to improve up to a 94% attendance rate within 5 years.

Goal 2: OCSCS will maintain a welcoming, inclusive climate and culture that honors student voice and

family perspectives.

<p>Expected Annual Outcome</p>	<ol style="list-style-type: none"> 1. Establish membership in an OCSCS parent leadership team of at least 20 parents. Increase our parent leadership team by 5 parents each year annually. 2. Establish attendance of parent academies such that 30% of families attend an academy each year. 3. Increase student perspective of being valued to at least 80% as measured on the PYLUSD annual stakeholder survey. 4. Establish the percentage of students who are involved in at least one extra-curricular activity to at least 50%. 5. Establish student perspective of the climate of OCSCS by increasing the overall PYLUSD annual stakeholder survey by 3%.
<p>Goal 3: OCSCS will maintain a fully credentialed instructional staff, with allowances for intern teachers in high needs areas such as but not limited to Special Education, who will deliver high quality content in a clean, safe, functional school facility.</p>	
<p>Expected Annual Outcome</p>	<ol style="list-style-type: none"> 1. Teachers (100%) will engage in at least 20 hours of professional learning each year. 2. At least 10% of the teaching staff will hold Leading Edge certification (currently 0%). 3. The buildings/facilities meet required operating standards. 4. Provide 100% of students with access to books and materials that are related to the appropriate content standards.

As a district affiliated charter, we will participate in the larger LCAP process for PYLUSD, however, will develop and present a separate LCAP for OCSCS. As we engage in the LCAP process annually with the district we will use the following guiding questions:

1. How do the actions/services address the needs of all students and did the implementation of those services result in the desired outcomes?
2. How do the actions/services address the needs of all subgroups of pupils identified pursuant to Education Code section 52052, including, but not limited to, English learners, low-income pupils, and foster youth; and did the services implemented in those actions result in the desired outcomes?
3. How do the actions/services address the identified needs and goals of our specific school site and were these actions/services effective in achieving the desired outcomes?
4. What information (e.g., quantitative and qualitative data/metrics) was examined to review progress toward goals in the annual update?
5. What progress has been achieved toward the goal and expected measurable outcome(s)? How effective were the actions and services in making progress toward the goal? What changes to goals, actions, services, and expenditures are being made in the LCAP as a result of the review of progress and assessment of the effectiveness of the actions and services?

6. What differences are there between budgeted expenditures and estimated actual annual expenditures? What are the reasons for any differences?

Element D: Governance Structure

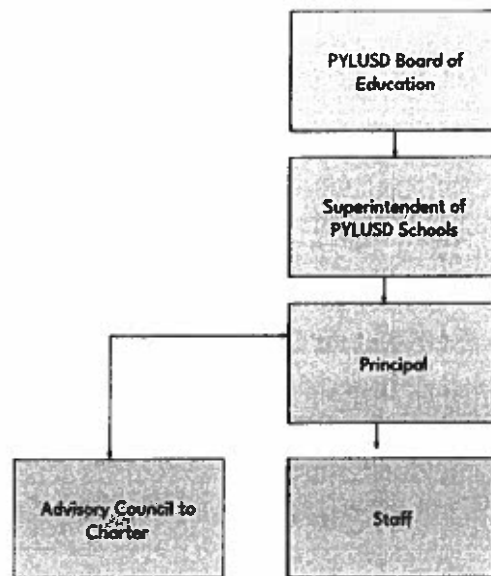
Founding Principle: The governance of Orange County School of Computer Science will be a working model for the mission of OCSCS, serving all of its members as a significant and impactful learning tool. Thus, school governance will be an integral and essential component of the school's curriculum and its purpose as a learning organization.

General Governance Structure: Given that OCSCS is a district affiliated charter school, similar to other PYLUSD schools and programs, the PYLUSD Board of Education will serve as the governing board of Orange County School of Computer Science. The PYLUSD Board of Education works collaboratively with the Superintendent of PYLUSD to oversee the governance of OCSCS. The governing board and superintendent will be responsible for:

- Hiring and evaluating the principal of the school.
- Approving and monitoring the implementation of general policies of the school.
 - These will include effective human resource policies for career growth and compensation of the staff.
- Developing and monitoring an operational business plan that focuses on student achievement.
- Approving and monitoring the school's annual budget.
- Contracting an external auditor to produce an annual financial audit according to generally accepted accounting practices.
- Contracting with an educational management organization, if deemed appropriate.
- Regularly measuring progress of both student and staff performance.
- Involving parents and the community in the support of school programs.

Because OCSCS is under the governance of the PYLUSD Board of Education, the Board Meetings will be regularly scheduled on a monthly basis per the PYLUSD board meeting schedule. The PYLUSD Board meetings are held every 2nd Tuesday of the month. As the Superintendent and the Board appoint the principal of the school, the principal will be tasked with forming an advisory council to support and advise the principal.

The following is the organizational chart:



Ultimately, all decisions related to the school will be made by the OCSCS Principal. The Principal will seek guidance from the OCSCS Advisory Council, but ultimately all decisions are the final decision of the Principal. Given that OCSCS has an Advisory Council, OCSCS will not convene a school site council. Annual goals, recommendations, on-going feedback and stakeholder engagement will be conducted by the OCSCS Advisory Council in lieu of the School Site Council.

OCSCS will continue to convene the English Language Advisory Committee (ELAC). The purpose of ELAC is to ensure that our English Learner Stakeholders have the opportunity to gain an understanding and engage in a feedback back process that allows an on-going relationship with the school related to meeting the unique needs of English Learners. ELAC is intended to empower families with knowledge related to the English Learner program offered at OCSCS, engage discussion around family and school support, and to welcome families into the progress monitoring process.

OCSCS' Site Administrative Team. Every adult at the school will have some level of appropriate formal and informal instructional, tutoring and mentoring involvement with students. This is particularly important as it relates to the roles and responsibilities, philosophy and credibility of every member of the administration team.

OCSCS' current Site Administrative Team includes:

- Mrs. Beth Fisher, site Principal. The principal will be responsible for day-to-day operations of the school program and facility. She will coordinate annual evaluations of staff and manage an ongoing plan of classroom observation, professional development, data analysis and decision-making. No site activity (to include but not limited to service, research, partnership, budget, program, intervention) will be initiated or occur without Mrs. Fisher's knowledge and input. Mrs. Fisher will regularly meet and work with students, parents and community members as integral partners in student success.
- Mrs. Rachael Collins, site Assistant Principal. Mrs. Collins is responsible for implementing a positive school-wide behavior expectations program and developing a clear site discipline plan that supports students with reflective and restorative behavioral learning. Mrs. Collins will support the Principal, Mrs. Fisher, in staff evaluations. In addition, she oversees staff responsible for the physical plan, counseling and Associate Clinical Social Worker and/or Licensed Clinical Social Worker employees, student government, and the athletic program. Mrs. Collins will report to Mrs. Fisher, site Principal.

Orange County School of Computer Science Advisory Council: OCSCS' Advisory Council members were appointed based on their past or current role as a parent or community member in the surrounding school community, professional expertise in organization, youth development, management, and/or Computer Sciences and careers. Additionally, current teachers have been selected by the principal to serve on the Advisory Council. Finally, because our work centers around serving students, student representatives will be appointed to the council. The Charter Advisory Council will review the charter's plans, programs, and performance reports with respect to the school's vision and mission and to review how all required responsibilities are properly executed. The decision making-model that will be used throughout the governance structure will primarily be collaborative in nature. The intent will be inclusive; providing voice throughout the organization. Advisory Council appointments shall run annually with an allowance of renewed appointments. OCSCS has a vested interest in making connections within the greater society and will allow business professionals, professionals within the Computer Science or other technology related fields to sit on the Advisory Council, as they will have access to participate via Zoom. While the Advisory Council will have the opportunity to review the operations of the school, ultimately the PYLUSD Board of Education will have the final voice in all appropriate organizational policies. At the time of the petition, the following members have been appointed by the principal to serve on the inaugural Advisory Council. Please note that the following representatives are preliminary members and final appointments will be determined once the charter has been approved and OCSCS begins enrollment. The principal is the one to appoint members of the Advisory Council and maintains sole discretion of who serves on the advisory council. Terms of serving on the Advisory Council are annual and members can be re-appointed. The following is an initial list of the members of the OCSCS Advisory Council, including the areas they represent:

- Mr. Phil Seitz, founding teacher leader of OCSCS
- Mr. Isaias Campuzano, founding teacher leader of OCSCS
- Ms. Michele Daetweiler, founding teacher leader of OCSCS
- Ms. Emily Murray, founding teacher leader of OCSCS
- Mr. Allen Goddard, founding teacher leader of OCSCS
- Mrs. Julie Masone, founding teacher of OCSCS
- Ms. Sara Gonzalez, founding classified leader of OCSCS and community liaison
- Mrs. Jocelyn Brodowski, community parent and advocate for inclusion
- Mr. Steve Vartanian, former parent volunteer, youth sports coach, local realtor, and long time Yorba Linda resident
- Mrs. April Gavrilovich, parent of an OCSCS student
- Mrs. Erica Perez, parent of an OCSCS student
- Mr. Gary Farrell, parent of an OCSCS student

Element E: Qualifications of School Employees

Teachers. Faculty members are fully credentialed teachers. OCSCS will allow for intern teachers in high needs areas such as but not limited to Special Education. Every attempt is made to ensure that teachers and administrators are fully qualified. A focus of our school is to ensure the highest quality teachers. In the next five years, we are going to increase the number of teachers who hold advanced degrees and/or hold specialized certifications. In addition to ensuring compliance with state and local hiring laws and mandatory clearances such as fingerprinting and TB tests, the plan for selecting and hiring additional and future teachers will be based on an application which identifies an individual's credential as highly qualified in their content area. Our selection process includes potential observations of each individual's current teaching by a team of administrators, teachers and students, the review of a beyond standards-based lesson plan within the context of Computer Science, an interview and formal presentation, and positive reference checks.

Coaching and mentoring of beginning credentialed teachers is encouraged and practiced through the school's participation in the PYLUSD new teacher induction program. All new teachers participate in two years of induction, in which they receive intensive support from experienced teachers who guide them in reflection, evaluation, peer observations, and goal setting. Veteran teachers provide additional support informally. Our administrative team will hold new teacher meetings regularly to provide further professional development on instructional, curricular, and classroom management practices. Because the turnover rate among teachers is low, we have been able to cultivate a growing level of expertise among the faculty.

Teacher monitoring is based on classroom observations (both formal and informal) that occur several times each year. OCSCS will follow the negotiated APLE union contract related to observation cycles.

OCSCS' leadership encourages staff to continue their formal professional development. As a standard practice, school leaders meet with individual staff to discuss graduate degree programs that will increase their subject area and teaching mastery.

OCSCS provides professional development monthly. In-house staff development includes developing special education accommodations and modifications, restorative practices, using technology in the 21st century, and a gradual release of responsibility instructional framework. OCSCS' administrators and teachers present all of these staff development opportunities. We invite some of our outside consultants and coaches to participate alongside us in our learning as well.

The Teachers will:

- implement curriculum and instruction
- provide counseling and mentorship assistance for specific students
- monitor student achievement and regularly report to parents
- participate in extracurricular activities for the pupils of the school
- engage in a personal professional development plan
- perform other duties as assigned

Qualifications:

- valid California Teaching Credential demonstrating subject matter expertise
- evidence of effective communication skills
- demonstrate knowledge of research-based practices

Administrators. The Site Administrative Team at OCSCS includes a Principal and Assistant Principal. The administrative team will provide leadership, vision, and strategic direction for school functions, including instruction, accountability, partnerships, facilities management, and community relations. The administrative team takes responsibility for improving and implementing school changes with input from the faculty and staff. These initiatives are based on identified student needs, faculty initiative, and/or administrative directives. As we continue to grow, we will look for opportunities to add additional administrative support (see Appendix C).

Counselors. There will be two types of counseling services provided at Orange County School of Computer Science (OCSCS): A schoolwide counselor who holds a Pupil Personnel Services Credential (PPS) and a site-based social worker. The site-based social worker will have the expectation of holding a PPS credential and should have at a minimum an associate clinical

social work credential. The differentiation between the two counselors is that our school-wide counselor is primarily responsible for academic counseling, which includes creating a six-year academic plan to ensure students are educated and prepared for A-G completion. Additionally, our school-wide counselor will service the basic needs of students. Our school-wide counselor will work actively with parents to support needs identified by students and parents. Our second counselor is intended to support more intensive needs. While our second counselor can play a support in serving the school-wide needs, this individual's primary focus is to support intensive needs as identified by students and parents. To work with the second counselor, consent by parents is required. At OCSCS we believe in involving our parents in all decisions related to their students, including academic and non-academic needs.

School testing, multiple measure assessment, as well as nonacademic data, including attendance, discipline, and climate survey results, are presented to the faculty on an annual basis and teachers are encouraged to utilize the data to strengthen their instruction. School performance data is also available to the community on the school website in the form of the School Accountability Report Cards (SARC). In addition, we will provide the California Department of Education data links. We recognize the need to use data to inform decisions that focus on all students achieving the academic standards. During weekly grade level meetings, teachers examine data in order to alter or adapt their curricula to address the critical academic needs of the students. The use and analysis of a competency-based assessment system has allowed for teachers to focus on specific student outcomes.

Administrators use data to inform curricular and school-wide decisions and activities. Teachers are supported to use this information to determine what the additional instructional needs are. In an effort to provide additional opportunities for more students to benefit from increased academic rigor, honors contracts will be offered for every student in every core academic course. Our school-wide counselor will support the administrative team and teachers in the development of honors contracts.

The Principal will

- **Manage all affairs of the school consistent with OCSCS policies and procedures, including general control and supervision of certificated and classified staff hired at the school, including the selection of an assistant principal**
- **Designate specific responsibilities to the assistant principal**
- **Implement and evaluate curriculum and programs**
- **Facilitate staff innovations to improve instructional practices**
- **Supervise and evaluate performances of all hired personnel; recommend appropriate actions in cases of substandard performances; identify and encourage teachers with leadership potential**

- Provide leadership and direction for the development and administration of an on-going program of staff development for certificated staff
- Direct the assignment of all pupils in such a way as to maximize their learning and growth
- Oversee pupil progress and ensure direct reports to parents
- Develop school plans and organizational procedures for the health, safety, discipline, and conduct of pupils
- Plan, supervise and direct the business operation of the school, including management of all assigned budgets
- Facilitate effective use of curriculum materials, instructional supplies, equipment, building facilities, and school grounds
- Direct a program of extracurricular activities for the pupils of the school
- Carry out a program of community relations as a means of interpreting and furthering the school program through parent and/or other community organizations
- Supervise and coordinate the services of resource teachers, resource specialists, tutors, counselors and/or curriculum consultants assigned to assist teachers in the instructional program
- Perform other duties as assigned

Qualifications:

- Post graduate degree in education or related field
- Experience as a school administrator and a demonstrated record of effective administration and related instructional experience
- Minimum of a master's degree in curriculum, instruction, counseling and/or education leadership
- Effective communication skills
- Knowledge of research-based practices and professional development

Instructional Aides, Learning Facilitators, and Walk-on Coaches. Further, non-credentialed instructional aides will continue to be employed at OCSCS to support the service delivery model of IEPs and provide academic support for our inclusion model. Instructional aides are currently existing employees of PYLUSD and serve the same role as other instructional aides across PYLUSD.

As we grow, learning facilitators and walk-on coaches will service as instructional support for our elective programs. Learning facilitators are paraprofessionals who will specifically support our elective programs (Esports, Computer Science elective, and Computer Graphics), and will be added to help facilitate instruction delivered by the credentialed elective teachers in order to support student engagement and learning. Our walk-on coach model is intended to help support our physical education program. Before any of these individuals interact with students, they will

be interviewed by OCSCS staff and obtain all necessary clearances for student contact (fingerprint clearance, TB clearance, completion of mandated reporting requirements training, etc.).

Professional Development Model: In terms of the delivery of professional development, OCSCS uses a three-part professional development model:

1:all. These whole faculty sessions are used to introduce initiatives, motivate and challenge staff, and to provide a sense of the larger community. These sessions set the tone for the year and remind us why we are public school educators. In addition, these whole faculty sessions provide the administration an opportunity to clarify expectations, acknowledge individuals who make a difference, and to focus on school-wide systems that support student behavior expectations and rewards as well as addressing needs such as accommodations and modifications for students with disabilities.

1:4. On a monthly basis, teachers attend a professional development session and meet in groups of 4 during sessions we call “coaching corners.” One of the four teachers has previously identified a specific content literacy strategy or instructional approach on which he or she will provide coaching. The topics range from creating anticipation guides to accommodations for students with disabilities to effective writing prompts. During the session, the coach provides a 10-minute overview of the strategy and how he or she uses it. Each of the four teachers then rehearses the strategy in front of their peers. We know that this rehearsal increases the likelihood that teachers will implement the strategy when they return to their classrooms.

1:1. The final component of our professional development plan involves teachers engaging in a small group PLC process with one another on an individual basis.

Additionally, we have structured professional development and learning into the teacher work day for Core Competency Teachers. Below is a sample schedule that is inclusive of aspects of the teacher professional work day on Tuesdays for English Language Arts, History, half of the Graphic Arts, and Spanish Literature teachers and on Wednesdays for Math, Science, half of the Graphic Arts, and Music teachers. Teachers will ultimately collaboratively build the yearly teacher work day schedule utilizing these tenets. Pending the needs of the school, professional development may be foregone for a week to allow for additional time for progress monitoring or organizational planning for Coordinated Small Group Instruction.

Core Competency Teacher Professional Day			
Topic	Start Time	End Time	Total Minutes
Teacher Preparation & Meetings	8:20am	9:20am	60 minutes
Break	9:30am	9:40am	10 minutes
Professional Development	9:40am	10:40am	60 minutes
Break	10:40am	11:00am	20 minutes
PLC <i>PLCs are operated per APLE MOU related to PLCs</i>	11:00am	12:00pm	60 minutes
Lunch <i>Duty Free</i>	12:00pm	12:30pm	30 minutes
Preparation time* <i>Lesson planning, progress monitoring, establishing Coordinated Small Group Instruction Groupings, etc.</i>	12:30pm	3:30pm	180 minutes
<p><i>*English Language Arts and History, half of the Graphic Arts, and Spanish Literature will have their professional work day on Tuesdays Science and Math, half of the Graphic Arts, and Music will have their professional work day on Wednesdays</i></p>			

Element F: Health and Safety

OCSCS complies with all applicable safety laws. OCSCS requires each employee comply with fingerprinted Sections 44237 of the Education Code including the requirement, as a condition of employment, each employee (even those possessing a valid California Teaching Credential) must submit two sets of fingerprints to the California Department of Justice for the purpose of obtaining a criminal record summary.

OCSCS will annually develop a school safety plan, which includes the safety topics listed in Education Code section 32282, subdivision (a)(2)(A)-(J). (Ed. Code, § 47605, subd.

(c)(5)(F)(ii.) OCSCS will review and update the school safety plan by March 1 of every year. (Ed. Code, § 47605, subd. (c)(5)(F)(iii).)

In addition, OCSCS and PYLUSD complies with legal requirements for screening any contractor or service provider who has student contact or access at the school within the school day. OCSCS conducts initial and on-going tuberculosis screenings of employees as well as screenings of all adults who come in contact with students, as required by law. OCSCS provides CPR training for all site staff. In addition, all employees are provided in-service education on an annual basis related to child abuse prevention, mandated reporting of child abuse or neglect, workplace safety, disaster preparedness, administration of medication, and drug-free workplace policy. Mrs. Beth Fisher will ensure that employees are provided with this in-service education as well as professional development in school improvement, quality instruction, and culture building.

The school access rules and requirements are consistent with the law and state: No outsider shall enter or remain on school grounds during school hours without having registered with the principal or designee, except to proceed expeditiously to the office of the principal or designee for the purpose of registering. If signs posted in accordance with Section 627.6 restrict the entrance or route that outsiders may use to reach the office of the principal or designee, an outsider shall comply with such signs. (Penal Code sec.627).

OCSCS has health, safety, and risk management policies that will be developed in consultation with PYLUSD insurance carriers and risk management experts. In addition, OCSCS has processes for natural disaster drills and responses consistent with Education Code requirements.

OCSCS requires health screening of pupils' vision and hearing and the screening of pupils for scoliosis to the same extent as would be required if the pupils attended a traditional Public School [Ref. California Education Code 49451, 49452,49455]. Immunizations of students are a condition for attendance to the same extent as would apply if the student attended a non-charter public school. If the family of a student was e not able to provide the school proof of immunization at the time of registration, they will be referred to County Health or their private provider.

OCSCS is responsible for obtaining appropriate permits from the local public entity with jurisdiction of the issuance of such permits, including building permits, occupancy permits, fire/life safety inspections and conditional use permits, all as may be required to ensure a safe school and facilities for staff and students. The school will maintain on file and ready for inspection a copy of facilities inspections occurring after its initial occupancy.

As a District-affiliated charter school OCSCS will comply with all applicable District policies and procedures relating to suicide prevention and the requirements of Education Code section 215.

Element G: Non-Discrimination: Achieving Racial Balance

Consistent with the Ed Code 47601, OCSCS is committed to providing parents and pupils expanded choices in the types of educational opportunities that are available within the public school system. OCSCS will adopt and remain committed to inclusive, equal educational opportunity and non-discriminatory admission policies that comply with state and federal laws and requirements. OCSCS policies will be developed in consultation with the CA Charter Schools Association, reviewed by counsel and approved by the PYLUSD Board which shall ensure that attendance accounting records meet the standards prescribed in Education Code section 47612.5.

We expect OCSCS will serve a heterogeneous cross section of the local geography in which the school is positioned. This includes students who are both high and low achieving, as well as a proportionate number of students who are learning English as a second language, redesignated fluent English proficiency pupils, and those requiring special educational services. We do want applicants to understand the school's organization and computer science focus, and to accomplish this we will schedule a number of family orientation meetings each winter and spring. OCSCS will track and analyze records in order to meet its goal of serving a student body that reflects the diversity of Orange County's overall student population.

OCSCS will actively recruit a representative cross section of Orange County's student population at large and toward this goal, at a minimum, do the following as it strives to achieve a racial and ethnic balance of students that reflects the general population of Orange County:

- OCSCS staff will contact every PYLUSD elementary school administrator
- Elementary schools elsewhere in the County will also be contacted

Attempts will be made with each contact to: 1) have OCSCS staff present at parent meetings that are attended by sixth grade families; 2) have OCSCS participate and present at school functions designed to support matriculation activities and decisions; 3) provide registration and program information materials at these meetings. All information will be offered in English and Spanish and will also be prepared in any other language in which that school typically provides translation;

In addition, recruitment will occur at charter schools currently serving elementary students.

- Expect to expend at least 20 hours of staff time annually in community and regional outreach efforts, including presence at public meetings, to recruit applicants of diverse backgrounds. Outreach will extend to neighborhood organizations and associations and through local community and religious communities. All outreach sessions will be presented in English and Spanish.
- Expect to expend at least \$500 annually on print and electronic materials to include media, flyers, and direct mail that serve to recruit applicants of diverse backgrounds.

OCSCS has a policy related to open enrollment periods. Adopted policy will include the following: OCSCS establishes an open enrollment period of at least 90 consecutive days each year beginning in late fall. Notice of the open enrollment period, the admissions process, and the system for any lottery will be included in public literature. This includes the appropriate recruitment materials, advertisements and forums mentioned above. These periods will be adjusted if the number and diversity of applicants is insufficient in comparison to the number of openings and the current make-up of the student body. OCSCS will maintain auditable records of the above activities and expenditures and also maintain an accurate accounting of the ethnic and racial balance of students enrolled. The OCSCS Advisory Council and annual school reports will regularly include that data.

Recruitment materials will include information about the school mission, programs and services. It will be provided in multiple languages with clear directions regarding how to access additional information. OCSCS will maintain auditable records of the above activities and expenditures and maintain an accurate accounting of the ethnic and racial balance of enrolled students enrolled in the School.

Element H: Student Admission Policies and Procedures

OCSCS endeavors to accommodate all students who seek enrollment. As stated in Education Code 47605, subd. (e) (1), all pupils who reside within the former attendance area of the former school will attend OCSCS should they desire. Should families within the former attendance area of the former school not want to attend OCSCS, families need to complete the choice transfer application process through PYLUSD.

After pupils within the attendance boundary have been enrolled, students from outside of the boundaries of the former school can be considered for admission through an application process. In the event that the number of applications from potential students exceeds the number of spaces available within a grade within the school, OCSCS conducts a random public lottery. Priority in the lottery is provided to:

1. Siblings of current students

2. Children of members of the Charter (children of employees and children of board members are limited to a combined total of no more than 10% of total school enrollment)
3. All other students permitted by law

The lottery will be designed to establish a diverse student population, adhere to state and federal laws and Public Charter Schools Grant Program (PCSGP) policy, use the following rules and procedures, and is communicated to all interested parties at least 30 days prior to holding the lottery:

- The school enlists the services of an outside agency to monitor and verify the fair execution of all activities related to holding the lottery.
- The lottery takes place within 30 days of closing the open enrollment period, which will be at least 90 days long.
- The lottery takes place on the school campus in a facility large enough to allow all interested parties to observe the drawing or at another public venue near the school large enough to accommodate all interested parties.
- The lottery takes place on a weekday evening, or when most of the interested parties that wish to attend may do so.
- The lottery will be a visible event. A simple computer based randomizer will be used to select names.
- All interested parties know prior to the lottery how many openings are available in the school and in the different grades served by the school.
- As space becomes available during a school year, the School mails a letter to the applicant with the highest rank on the applicable waiting list, return receipt required. The letter gives the applicant five full business days from receipt of the letter to notify the School Principal or clerk, verbally or in writing, of the applicant's intentions. The School also attempts at least twice to contact by phone those applicants with phones. In the absence of an affirmative or timely response, the School eliminates the applicant from the pool and proceeds to the next eligible applicant.
- All waiting lists extinguish annually at the end of the School's formal academic year, or as otherwise determined by the PYLUSD Board.
- OCSCS will certify that, to the best of its knowledge, all its admissions procedures, policies and criteria comply with non-discrimination statutes and applicable law. OCSCS shall defend, indemnify and hold harmless the District from any and all challenges alleging that the School's admission procedures do not comport with applicable laws.

As families enroll in OCSCS, the school will provide ample opportunities for engagement and equal opportunity access to enrollment in the school. The following will help guide policies and procedures related to admission:

- A parent or guardian must complete and return a simple, non-discriminatory application by a published deadline ending the open enrollment period.

- No child shall be denied admission to the school if a parent chooses not to participate in volunteer work at the school.
- Tuition will not be charged.
- Students will be considered for admission without regard to their religion, ethnicity, national origin, gender or sexual orientation, disability and/or prior student performance.
- OCSCS will comply with all laws establishing minimum and maximum age for public school attendance.
- Admission to the school shall be open to any pupil who wishes to attend
- Prospective students and their parents will be briefed and given a handbook regarding the school's instructional and operational philosophy, informed of all student-related policies, parent participation, expectations involving attendance, homework and school visits.

Applications for enrollment are accepted for a 90-day period in late fall and early winter each year. Applications received outside that period can be considered only if there is no grade level waiting list created by a lottery for those who applied during the open enrollment period.

Element I: Annual Financial Audit Processes and Required Budget Information

1. Required Budget Information

OCSCS has developed a sample five-year budget that supports the mission and goals proposed in this Charter (See Appendix D). The financial plan is intended to fulfill the terms of Education Code section 47605(h) and provide financial information about the charter school. This is an informational document and does not constitute a legally binding contract or agreement.

- OCSCS average daily attendance is projected to be 561 for the initial year (600 x 93.5% attendance)
- OCSCS is projecting to increase student enrollment to up to 1,000 students during the first five years
- OCSCS fiscal management will be the responsibility of the charter school and PYLUSD
- Individual line-item assumptions are shown in the five-year plan (See Appendix D)


As a District affiliated charter school, OCSCS' fiscal operations will be provided by PYLUSD. OCSCS shall adhere to all applicable District fiscal policies and procedures, including but not limited to policies and procedures related to budgeting, procurement, third party contracts, student body funds, student store, donations, fundraising, payroll, imprest funds, and payment approval for goods and services.

2. Financial Reporting (Including Audits)

As a District affiliated charter school, OCSCS will not provide for a separate audit but will be included in the annual audit for PYLUSD.

Element J: Discipline Including Suspensions/Expulsion Procedures

OCSCS will apply a positive and comprehensive discipline approach. How students behave is secondary to our rigorous educational program. All staff members will hold high expectations for all stakeholders within our community (students, parents, staff, and community members). OCSCS will apply a multi-tier system of support (MTSS) framework that has explicit behavioral expectations embedded. To support the achievement of a positive behavioral approach, our school will continue to utilize school-wide Positive Behavior Interventions and Support (PBIS). OCSCS values positive interactions among all stakeholders. Below are some examples we have expressly outlined below through a behavioral matrix:

		FROM LEARNERS TO LEADERS				
	ENTERING& EXITING CAMPUS	LEARNING SPACES & INSIDE BUILDINGS	LUNCH LINES & LUNCH TABLES	BLACKTOP & ACTIVITIES	RESTROOMS	
KINDNESS	Respect personal space & physical boundaries Use kind words and actions Model positivity	Be inclusive and kind to others Participate appropriately Ask for help Use time wisely Report incidents promptly	Use good manners Use kind words and actions Throw away trash Use donation station appropriately	Be supportive and kind to all Have good sportsmanship Respond maturely to conflict Pay attention to your surroundings	Respect privacy Flush the toilet Wash your hands Throw away trash Respect school property Return in a timely manner	
OWNERSHIP	Walk Use the cross walks Look for traffic Utilize helmet Follow supervisors directions Arrive/ leave on time Move beyond the red line	Work ready mindset Use materials and equipment properly Get hall pass to leave class Use "I" statements Do your own work Respect other people's property	Keep backpack with you Have your ID ready Sit down at table or bench while eating Eat your lunch with respect for those around you	Follow directions Respect personal space Keep food in the quad Provide your ID when checking out equipment	Have your ID card Get a hall pass Follow the schoolwide restroom policy Model safe behavior	
LEADERSHIP	Arrive prepared with all materials including ID Card Put away cell phones, air pods, headphones Put away hats and beanies	Enter/exit calmly Sit in assigned seat Respect personal space Keep spaces clean Respond appropriately to directions Keep away cell phones, air pods, headphones Follow teacher directions	Walk Stay in single file line Respect personal space Clean up area Stay in designated areas until dismissed Use appropriate voices Follow lunch line directions	Arrive/leave calmly Respect personal space Stay in designated areas Respect activities and participants	Report issues immediately Return to class directly	

At OCSCS, it is expected that students treat each other, the faculty and staff, administration, and every adult, with respect, courtesy and cooperation. Further, OCSCS teachers will treat one another, the students and their families, and the administration in a courteous fashion. Consequences for engaging in discourteous behavior may include restoring the environment, meetings with staff or administrators, the development and implementation of a behavioral contract, removal of privileges, or further disciplinary action.

OCSCS shall provide due process for all students, including adequate and timely notice to parents/guardians and students of the grounds for all suspension and expulsion recommendations and decisions and their due process rights regarding suspension and expulsion, including rights of appeal.

(i) For suspensions of fewer than 10 days, OCSCS will provide oral or written notice of the charges against the pupil and, if the pupil denies the charges, an explanation of the evidence that supports the charges and an opportunity for the pupil to present the pupil's side of the story.

(ii) For suspension of 10 days or more and all other expulsions for disciplinary reasons, both of the following:

- Provide timely, written notice of the charges against the pupil and an explanation of the pupil's basic rights.
- Provide a hearing adjudicated by a neutral officer within a reasonable number of days at which the pupil has a fair opportunity to present testimony, evidence, and witnesses and confront and cross-examine adverse witnesses, and at which the pupil has the right to bring legal counsel or an advocate.

OCSCS acknowledges that the District's Student Discipline and Expulsion process runs through the District and they will be the ones to provide technical assistance to OCSCS considering recommendations for expulsion, ensures that students recommended for expulsion are afforded a fair and impartial hearing and all other due process rights, and provides for post-expulsion placement/rehabilitation plans and services as required by law.

A foster child's educational rights holder, attorney, and county social worker and an Indian child's tribal social worker and, if applicable, county social worker shall have the same rights a parent or guardian of a child has to receive a suspension notice, expulsion notice, manifestation determination notice, involuntary transfer notice, and other documents and related information.

No pupil shall be involuntarily removed by OCSCS for any reason unless the parent or guardian has been provided written notice of intent to remove the pupil no less than five schooldays before the effective date of the action. The written notice shall be in the native language of the pupil or the pupil's parent or guardian, or, if the pupil is a homeless child or youth, or a foster child or

youth, in the native language of the homeless or foster child's educational rights holder. In the case of a foster child or youth, the written notice shall also be provided to the foster child's attorney and county social worker. If the pupil is an Indian child, as defined in Section 224.1 of the Welfare and Institutions Code, the written notice shall also be provided to the Indian child's tribal social worker and, if applicable, county social worker. The written notice shall inform the pupil, the pupil's parent or guardian, the homeless child's educational rights holder, the foster child's educational rights holder, attorney, and county social worker, or the Indian child's tribal social worker and, if applicable, county social worker of the right to initiate the procedures specified in clause (ii) before the effective date of the action. If the pupil's parent or guardian, the homeless child's educational rights holder, the foster child's educational rights holder, attorney, or county social worker, or the Indian child's tribal social worker or, if applicable, county social worker initiates the procedures specified in clause (ii), the pupil shall remain enrolled and shall not be removed until OSCSC issues a final decision. For purposes of this clause, "involuntarily removed" includes disenrolled, dismissed, transferred, or terminated, but does not include suspensions specified in clauses (i) and (ii).

As a school affiliated with PYLUSD, OCSCS follows the middle school code of conduct (See Appendix B).

Element K: Benefits and Compensation

District employees working at or assigned to OCSCS will continue to receive compensation and benefits for their services according to the provisions of the collective bargaining agreements of their respective bargaining units with PYLUSD. This includes but is not limited to provisions related to salaries, unemployment benefits, retirement systems and benefits (including CalSTRS and CalPERS), health insurance, life insurance, all other assigned compensation and benefits.

As PYLUSD employees, OCSCS' administrators, faculty and staff will receive all appropriate benefits in compliance with state and federal laws regarding employee benefits. The District will be responsible for all the following:

1. Management and entry of all payroll into the payroll system. All payroll transactions will be recorded into the system.
2. The oversight and management of New Hire processing into the payroll system and onto employee benefits, including direct deposits and 403B programs.
3. Ongoing reporting of STRS to the School District and the Orange County Office of Education.
4. OCSCS employees will remain at the same level of PYLUSD employment as a part of their payroll, benefit, and retirement systems.
5. OCSCS employees will follow the PYLUSD salary schedule and will continue to advance employees as is spelled out by the PYLUSD annual salary schedule.

Element L: Attendance Alternatives

Orange County School of Computer Science is a public *school of choice*. No student is required to attend. Upon contact, prospective parents will be given information regarding all district programs and schools in the neighborhood. Students choosing not to attend OCSCS may attend other public schools within their home school district. Transportation is the parental responsibility for families who choose to attend OCSCS. Each parent or guardian will be informed that application and enrollment at OCSCS is independent of, and gives their student no right to admission in any other particular school, except to the extent the right is extended by the local educational agency.

Element M: Description of Employee Rights

As a District affiliated charter school, all administrators, faculty and staff of the Charter School are and shall be PYLUSD employees. All OCSCS employees shall be hired by the District and maintain the same relationships with and through all respective bargaining units as other District employees at non-charter schools. Pursuant to Education Code section 47605(f), PYLUSD employees are not required to be employed in the charter school. Pursuant to Education Code section 47605(c)(5)(M), employees are entitled to the rights of an 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.

OCSCS staff shall have all the rights and responsibilities of an employee of PYLUSD. Employees shall continue to earn years of service credit in PYLUSD while working at OCSCS. In addition, they shall retain any rights to accumulated sick leave, return rights, family leave, and health coverage.

Element N: Dispute Resolution

OCSCS will always attempt to resolve any disputes with Placentia Yorba Linda Unified School District amicably and reasonably without resorting to formal procedures per Education Code 47605 (c)(5)(N). In the event of a dispute between OCSCS and the District regarding the terms of this charter or other issues regarding OCSCS and the District's relationship, both parties agree to apprise the other, in writing, of the specific disputed issue(s) and that writing shall include relevant facts. In the event that the District believes that the dispute relates to an issue that could lead to revocation of the charter, this procedure shall not be used.

In all other disputes, the dispute shall be specifically noted in the written dispute statement the District provides the school. Within 30 business days, or longer if both parties agree, of sending written correspondence, a school representative and a district representative shall meet and confer in an attempt to resolve the dispute. If this joint meeting fails to resolve the dispute, an OCSCS representative and a District representative shall meet again within 10 business days, or longer if both parties agree. If the Dispute cannot be resolved by mutual agreement at the meeting, either party may then request that the Dispute be resolved by the Superintendent or his/her designee.

In the event that the District receives complaints and/or critical information from OCSCS staff, parents, teachers, partners or neighbors that are within the purview of Orange County School of Computer Science to respond to, the District shall refer such information back to OCSCS for consideration. In the event that the above process does not result in an agreement over the dispute, both parties agree to continue negotiations in good faith toward a resolution of the dispute. If the matter cannot be mutually resolved, OCSCS shall be given a reasonable period of time to correct the violation, unless the District determines, in writing, that the violation constitutes a severe and imminent threat to the health and safety of the School's pupils. In such an event, the District reserves the right to take any action it deems appropriate and the School reserves the right to seek legal redress for any such actions under the law.

Element O: Closure

Should OCSCS cease operation, all assets secured from the appropriation of public funds, including private funds granted or donated to the charter school, and all assets originally transferred to the charter school by the District, shall be returned to the District. The assets of the charter school shall be first prioritized towards paying any debts of the charter school including any overpayment or over apportionment of state funding, and any and all fees or sums due to the District. The charter will comply with all portions of EC 47605, including the requirement that there shall be "a final audit of the school 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". Further, the school will notify parents, students, the California Department of Education, districts affected by the closure, and the Orange County Office of Education. A copy of student records will be given to parents or guardians and the original student records will be given to the District. District property that is transferred to the charter school together with the facilities remains District property. It is not an asset of the charter school and must be returned to the District when the school closes. In the event of a school closure, Orange County School of Computer Science commits to transfer student records within thirty days and the completion of the audit within six months after the end of operations. Additionally,

should OCSCS undergo closure, the school will revert back to a traditional PYLUSD public school.

Other Assurances

1. Insurance and Risk Management

OCSCS will be covered through the PYLUSD contract for general liability insurance, workers' compensation, and other required insurance from an insurance carrier licensed to do business in the State of California with the following minimum coverages:

- **Property Insurance** - for the replacement value, including coverage for all assets listed in the school's property inventory and consumables.
- **General Liability** - At least \$2,000,000 per occurrence and \$5,000,000 in total liability insurance providing coverage for negligence, errors and omissions/educators legal liability, abuse and molestation, and employment practices liability of the school, its governing board, officers, agents, employees, and students.
- **Workers' Compensation** - In accordance with the provisions of the California Labor Code, insurance adequate to protect the school from claims under Workers' Compensation Acts, which may arise from its operation, with statutory limits.
- **Automobile Insurance** - To the extent necessary and in amounts appropriate for the type and use of the automobile.

Evidence of insurance coverage is available through PYLUSD Division of Administrative Services upon request and instructs the insurance carrier(s) to inform PYLUSD immediately if the coverage becomes inoperative for any reason.

2. Administrative Services

PYLUSD Administrative Services, Educational Services, Human Resources, Special Education, and other divisions/departments will provide support services for OCSCS. Services provided include accounting, fiscal services, payroll, retirement processing, technology system support, contracts, purchasing, staff development and training, and instructional support. OCSCS CAIPADS data will be submitted through PYLUSD as the authorizing agent.

3. Transportation

Transportation is available in accordance with the District's transportation plan for students who reside within the PYLUSD attendance boundaries. Transportation for students outside PYLUSDs attendance boundaries becomes the parental responsibility for families who choose to attend

Orange County Computer Sciences. While OCCSS does not expect the District to provide any transportation services for OCCSS outside of the attendance boundaries, nothing in this charter prohibits the District from providing those services.

4. Facilities

Every student will learn in a supportive and intimate middle school campus. Orange County Computer Science will be located at 5350 Fairmont Blvd, Yorba Linda, CA 92886. As a district affiliated charter school, the facilities will continue to be maintained by PYLUSD.

5. Impact on Charter Authorizations

OCSCS shall hold harmless, defend and indemnify the District, the Board of Education, its officers and employees, from every liability, claim or demand which may be made by reason of: (a) any injury to person or property sustained by the School, its officers, employees or authorized volunteers; and (b) any injury to person or property sustained by any person, firm or corporation caused by any act, neglect, default, or omission of the School, its officers, employees or agents. In cases of such liabilities, claims or demands, the School at its own expense and risk shall defend all legal proceedings which may be brought against it and/or the District, the Board of Education, its officers and employees, and satisfy any resulting judgments up to the required amounts that may be rendered against any of them.

OCSCS provides youth and their families in Orange County an additional choice in public education. OCSCS is designed to offer a diverse group of students an individualized, engaging and effective education. OCSCS prides itself on attention to rigor, relevance and relationships.

We believe our school goals, our commitment to a culture of action research and a comprehensive and informative accountability system creates the infrastructure to support our continuous improvement. OCSCS' intention is to become a beacon for other schools. Our curriculum design, our school-wide approach to literacy and professional development, our action research culture, our Computer Science immersion approach should all have transferable elements. We see our efforts as constructive to others truly interested in improving public schools.

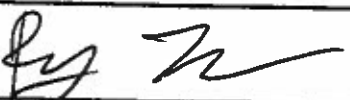
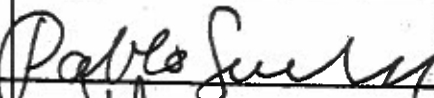
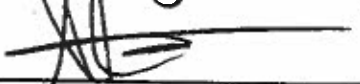
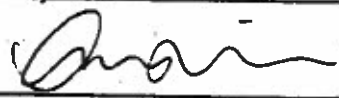
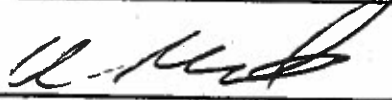

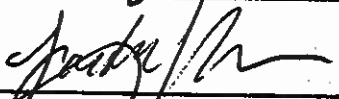

APPENDIX A: SIGNATURES OF SUPPORT TO BRING FORWARD THE CHARTER SCHOOL PETITION

Signatures are organized first by certificated staff and then includes additional signatures from non-certificated staff who were included to show meaningful support.

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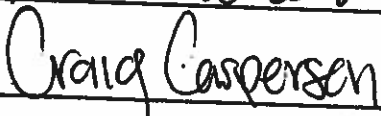



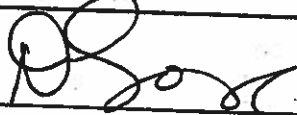


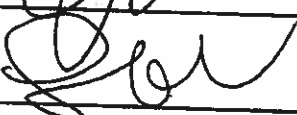
**CHARTER SCHOOL TEACHER APPROVAL SIGNATURE PAGE
ORANGE COUNTY COMPUTER SCIENCE SCHOOL**

WE, THE UNDERSIGNED TEACHERS, agree to the contents of the attached charter school proposal dated September 13, 2023. Our signatures indicate that we are meaningfully interested in creating the proposed charter-school in its first year of operation in the 2024-2025 school year. Note, the only counted signatures are of teachers of the currently existing school, Bernardo Yorba Middle School.

Date Signed	Teacher Name (Please Print)	Signature	Subject Area Taught	Phone # including area code
9/13/2023	Roy Hentersteh		Ed Specialist	
9/13/23	Pablo Suchsland		H/SS (DLA)	
9/13/2023	Alique Maddanian		H/SS	
9/13/2023	Emily Mejia		ELA	
9/13/23	Alier Goddard		Math	
9/13/23	signature retracted 9/22/23 Lachery Han		Science	
9/13/23	Sadaf Estaneh		Science	
9/13/23	Julie Masone		Art	
9/13/23	Pam Arroyo	Pam Arroyo	Math	
9/13/23	Dan Banger	Dan Banger	Science	

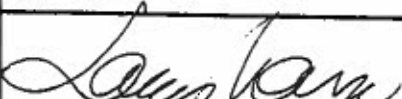
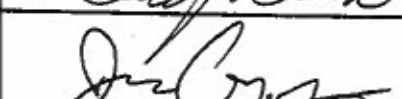
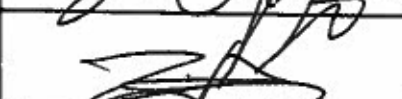
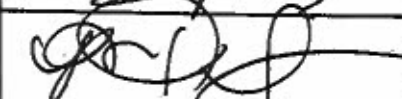
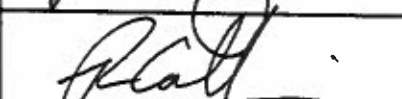
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Date Signed	Teacher Name (Please Print)	Signature	Subject Area Taught
9/13/23	Philip A. Seitz III		History
9/13/23	Michelle Daetwecker		ED Specialist
9/13/23	Craig Caspersen		Ed Specialist
9/13/23	Emily Murray		ELA
9/13/23	Loren Nanda		ELA/ELA
9/13/23	Signature retracted on 9/22/23 ISALES CAMPUEANO		Science
9/13/23	Dianne Torres		PE
9/13/23		Timothy Roach	PE
9/13/23	Jennifer Villaseñor		ELA/Spanish
09/13/23	Juiet Or		math



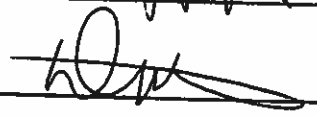
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Date Signed	Teacher Name (Please Print)	Signature	Subject Area Taught
9/18/2023	Samson Pham		Math
9/26/2023	ISAIAS CAMPUZANO		Science
9/27/23	Zachary Ham		Science
9/27/23	BETH FISHER		Principal
9/27/23	Rachael Collins		Assistant Principal



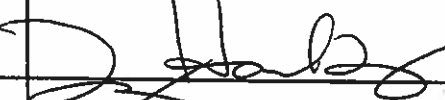





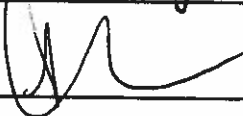
**CHARTER SCHOOL SUPPORT STAFF APPROVAL SIGNATURE PAGE
ORANGE COUNTY COMPUTER SCIENCE SCHOOL**

WE, THE UNDERSIGNED SUPPORT STAFF, agree to the contents of the attached charter school proposal dated September 13, 2023. Our signatures indicate that we are meaningfully interested in creating the proposed charter school in its first year 2024-2025 school year. Note, the only counted signatures are of teachers of the currently existing school, Be

Date Signed	SUPPORT STAFF Name (Please Print)	Signature	Area Supported
9/18/23	Francesca Abnera		Wellness Specialist
9/18/23	Jennifer Archer		Speech
9/18/23	Doreen McLann		Library

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Date Signed	SUPPORT STAFF Name (Please Print)	Signature	Area Supported
9/15/23	Amy Hawkins		School Psychologist
9/15/23	Brandon Oliva		Campus Supervisor
9/15/23	Tammy Hanks		Health Clerk
9/15/23	Tonija Bier		Sub
9/15/23	Sara Gonzalez		bilingual community liaison
9/18/23	JOAQUIN POWELL		CAMPUS/SUPPOR:
9/18/23	Shannon Goodwin		Resident sub
9/18/23	Chris Parlapiano		Resident Sub
9/18/23	Christina Vargas	CVargas	Attendance Clerk
9/18/23	Ashley Chacon		Counselor



PYLUSD Middle School Student Behavior Expectations and Code of Conduct

Goal & Purpose

A goal of the Placentia-Yorba Linda Unified School District is to assist each student to become productive and an effective citizen in our democratic society. We are confident that the vast majority of students will work toward this goal by respecting the rights of others, respecting personal and school property, and by practicing acceptable patterns of behavior and courtesy.

The purpose of the Code of Conduct is to ensure a safe and orderly educational climate conducive to learning. Students are expected to demonstrate responsible behavior that does not interfere with the safety, well-being, or educational opportunities for themselves or others.

In an effort to support the positive actions of the vast majority of students, disciplinary action will result when students fail to conduct themselves in an acceptable manner. A student may be disciplined for acts that are related to school activities which occur at any time including, but not limited to, any of the following:

- While on the grounds of any PYLUSD campus
- While going to or coming from home to school
- Off campus during school hours
- During, or while going to or coming from, a school sponsored activity

Non-Discrimination Statement

The Placentia-Yorba Linda Unified School District prohibits discrimination, harassment, intimidation, and bullying in all district activities, programs, and employment based upon actual or perceived gender, gender identity, gender expression, race, ethnicity, color, religion, ancestry, nationality, national origin, ethnic group identification, sex, sexual orientation, marital or parental status, pregnancy, age, physical or mental disability or on the basis of a person's association with a person or group with one or more of these actual or perceived characteristics. Reference: BP 0410; 1312.3; 4111.1; 5145.3; 5145.7; 4 119.11/4219.11/4319.11.

Compliance Officers for complaints - Employee complaints, Assistant Superintendent, Human Resources (714) 985-8406; Title IX Sexual Harassment and any other discrimination complaints, Director, Educational Services (714) 985-8656; Americans with Disabilities Act complaints, Assistant Superintendent, Executive Services (714)

985-8727; Bullying, intimidation complaints, Administrator, Student Services (714) 985-8671.

SEARCH AND SEIZURE

In an ongoing effort to maintain a safe and secure campus, the law provides school officials with the right to search students, their possessions, and their automobiles when they have a "reasonable suspicion" that a student may be in possession of contraband or dangerous objects. Reasonable suspicion may also warrant school officials' use of a metal detector or a breathalyzer. We expect all students to be cooperative as the school official(s) will make every attempt to be unobtrusive and respectful of privacy. Failure to cooperate in a search may result in contact with parents/law enforcement and additional disciplinary action. Students should be aware that grounds for suspicion commonly includes being "out-of-bounds" without permission or a report by another student, parent, or staff member of possession of contraband or dangerous objects. Students should also be aware that they will be held responsible for any contraband or dangerous objects found in their possession as it will be considered their property. If a student should discover contraband or dangerous objects on campus, he or she should go directly to the Assistant Principal or other staff member and report it without delay. (Education Code 49050)

ATTENDANCE PROCEDURES

If a student is absent one or more days, the student must clear the absence in one of the following ways:

1. It is highly recommended that parents call the school the same day of the absence. The parent/guardian should call in every day of a student's absence. If possible, please provide the student's ID number. A note is required when a student returns to school if the parent/guardian has not called in.
2. If the student does not have a verified excuse, either a call by a parent or a written excuse signed by a parent, the student may have to take a temporary truancy. The student will have **48 hours** to clear the temporary truancy before it becomes a permanent truancy.

According to EC Section 48205, a student can be excused from school when the absence is:

- Personal Illness
- Medical, dental, optometric, or chiropractic services
- Personal Reasons- Funeral services for a member of the immediate family, Observation of a religious holiday, etc.
- Jury Duty
- Observation of religious holiday
- Quarantine directed by health officer
- Medical appointment for a child, if the student is a custodial parent
- For the purpose of spending time with a member of the pupil's immediate family who is an active duty member of the uniformed services

- Serving as a member of a precinct board for an election
- Attending his/her own naturalization ceremony
- Participation in a cultural ceremony or event
- Authorized at the discretion of a school administrator, as described in subdivision (c) of Section 48260.

AUTOMATED PHONE CALL

An automated phone call will go out daily whenever a student is marked absent for one or more periods. It is the responsibility of the parent/guardian to ensure absences are cleared or the student will be assigned Saturday hours. Parent/guardians are able to check attendance through the Parent Portal on Aeries.net.

EXCESSIVE EXCUSED AND UNEXCUSED ABSENCES

When a student accumulates absences the following interventions will take place:

Absences 1-7	Parent contact
Absences 8-9	Excessive excused notification to parent by mail
Absences 10-14	Parent invitation to Student Attendance Review Team (S.A.R.T.)
Absences 15-19	Parent invitation to District Attendance Review Team (D.A.R.T.). Family will be informed that any absence after the 20th must be documented.
Absence 20	Truancy intervention process initiated by Student Services and all future absences will be marked truant (code R) unless documented (code D)

ANTICIPATED EXTENDED ABSENCES

If the absence will last between one and four weeks, please contact the Attendance Specialist to be placed on a Short-Term Independent Study Contract. If the duration of absence will be greater than four weeks and is due to illness, parents should contact the Counseling Office to request a home hospital teacher.

MAKE UP WORK

Pupils shall be given the opportunity to make up schoolwork missed because of an excused absence and to receive full credit when the work is turned in according to a reasonable make-up schedule. Participation in athletics and approved activities will be considered as approved absences. Generally, students should be allowed the same length of time as the length of the excused absence to make up missed homework. The student should make arrangements with the teacher to make up missed exams immediately upon the student's return to school. Where work is difficult to make up when labs or group activities are involved, teachers should, when possible, try to assign alternative kinds of assignments in these situations. Education Code 48205

1. Make-up work, projects, examinations, etc. will not be given because of truancy.
2. It is the responsibility of the teacher to notify the students and parents of their policy and procedures for make-up work.
3. School suspension and make-up work. *CA. Ed. Code 48913 states: A teacher from any class that a student is suspended from may require the suspended student to complete any assignments and tests missed during the suspension. Teachers are encouraged to provide homework/class work for a student that has been suspended.*

OFF-CAMPUS PASS

For a student to leave the campus while school is in session, the student must have an Off-Campus Pass. The student will need to present that Off-Campus Pass when they return from the absence. For planned absences, the student must have a note signed by a parent. In the event of a personal or family emergency, the counseling or attendance office must get approval from a parent, or his/her designee, before the student may leave the campus. Please remember that phone calls for parent pick-up may delay the release of the student due to unforeseen circumstances. If the student leaves without an Off-Campus Pass, the student will be truant and will not be allowed to clear the truancy. Off-Campus Passes will be issued (except for emergency reasons) before school, during break, and at lunch from the Attendance Office.

Notes or phone calls for Off-Campus passes are not accepted from **11:45 a.m. - 12:15 p.m.** due to the high volume of activity in the attendance office immediately prior to lunch time. Students requesting to leave between **11:45 a.m. - 12:15 p.m.** must be signed out in-person by the parent/guardian.

EXCUSE TO OBTAIN CONFIDENTIAL MEDICAL SERVICES (EC§46010.1)

Students may be excused from school for the purpose of obtaining confidential medical services, without the consent of the student's parent/guardian.

ATTENDANCE VIOLATIONS AND CONSEQUENCES

OFF CAMPUS/OUT OF BOUNDS

A student found to be off campus without a permit or out of bounds may be subject to one or more of the following:

Incident 1	Parent contact
	Subject to search
	Saturday School

Repeated or egregious offenses may result in one or more of the following consequences:

Parent contact
Subject to search
Behavior Contract
Suspension
Administrative Transfer

TARDY SWEEP

Students out on campus and not in their classes after the late bell rings may be escorted to the office and assigned detention or Saturday School hours.

TARDIES (per semester):

As per district policy, the Attendance Office will only excuse tardiness if you provide the office with proper documentation in relation to legal matters (court documentation), religious business (official letter from religious institution), medical visit (doctor's office note), medical illness (doctor's note).

Any student not in class on time may be subject to the following:

Tardies 1-5	Handled by teacher Parent contact Teacher assigned detention
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Repeated or egregious offenses may result in one or more of the following consequences:

Tardy 6 or more	Referral to Counselor or Attendance Specialist Parent contact Parent conference Saturday School Behavior Contract Referral to Administration Loss of student privileges
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TRUANCIES (per year):

Any student who is absent from school, or tardy to any class in excess of 30 minutes, or leaves prior to the end of the school day without a valid excuse is considered truant and will be subject to the following:

Incidents 1-4	Parent contact Saturday School
Incidents 5-6	Parent contact Saturday School Parent invitation to S.A.R.T. meeting
Incident 7	Parent contact Saturday School Parent invitation to D.A.R.T. meeting

Incident 8	Parent contact Saturday School Parent invitation to District Attorney meeting
Incident 9	Parent contact Saturday School Parent invitation to S.A.R.B. meeting
Incident 10	Parent contact Saturday School Loss of student privileges Student file forwarded to probation

DETENTION

Teacher-assigned detention is served in a specific classroom designated by the assigning teacher. Students are under the supervision of the assigning or designated teacher.

After school detention can be assigned by administrators, counselors, teachers, and office personnel. After school detentions are served in a designated room for a designated amount of time. Students who arrive late will not be admitted. Students who are disruptive will be dismissed.

Removal from or failure to report to detention will result in Saturday School hours. Repeated failure to serve after school detentions may result in Intervention or School Suspension.

SATURDAY SCHOOL

Students assigned to Saturday School must bring classroom assignments, paper, writing assignments, and be prepared to study for 4 hours. Students who arrive tardy or are unprepared will be dismissed and assigned an additional day(s) of Saturday School. Students may not leave their seats unless directed by the supervisor. The Saturday School supervisor will provide nutrition breaks. The cafeteria will be open during the break for students to purchase snacks.

All school rules and regulations apply while in Saturday School. Undesirable or disruptive conduct and lack of work or effort, as judged by the supervisor, will result in removal from the Saturday School program. Removal from or failure to report to the Saturday School program may result in being placed on the Hold List, Intervention or School Suspension.

POLICIES & GUIDELINES

HEALTH SERVICES AND MEDICATION DURING SCHOOL

There is a Health Clerk on campus for a limited time each day. There also is a district nurse that covers the health needs at each school and communicates frequently with the Health Clerk. Please contact the Health Office if you would like to be contacted by the school nurse. Please indicate health issues on Aeries Data Confirmation or contact the school Health Office. Ill students cannot be sent home without parent/guardian permission, or that of another adult so designated by the parents on Aeries Data Confirmation.

If it is necessary for a student to take medication during school hours, the health care provider and parent must fill out the Request for Medication form which can be found on the district's health service website or the school Health Office. **IT IS ILLEGAL FOR A STUDENT TO BE IN POSSESSION OF MEDICATION ON HIS/HER PERSON WHEN ON CAMPUS UNLESS DOCUMENTATION FROM ISSUING HEALTH CARE PROVIDER IS ON FILE IN THE HEALTH OFFICE FOR MEDICATION BEING TAKEN.** If an exclusion for PE has been written by the health care provider, have the student bring the written statement to the Health Office. Health care providers' requests at the end of grading periods are not acceptable to excuse students for prior absences. **IT IS EXTREMELY IMPORTANT THAT AERIES DATA CONFIRMATION AND HEALTH RECORDS BE KEPT UPDATED.**

If a student is found to be in possession of undocumented medications, depending on the circumstances, action will include one or more of the following:

- Parent conference
- School suspension 1-5 days
- Police involvement
- Behavior Contract
- Saturday School
- Administrative Transfer
- Possible Expulsion

LUNCH AND DELIVERIES

ALL SCHOOLS ARE CLOSED CAMPUSES. FOR THE SAFETY OF YOUR CHILD AND SECURITY OF CAMPUS, WE WILL NOT ACCEPT ANY MOBILE DELIVERY APP FOOD ORDERS. DELIVERY DRIVERS WILL BE TURNED AWAY.

WE CANNOT DISRUPT THE EDUCATIONAL PROCESS WITH DELIVERY OF FOOD, CARDS, MESSAGES, BALLOONS, CANDY, ETC. AND WILL NOT ACCEPT OR BE RESPONSIBLE FOR ANY OF THESE ITEMS.

CAMPUS SALES AND SOLICITATIONS

Only authorized school organizations are permitted to sponsor on campus sales and fundraisers during the year. There shall be absolutely no soliciting of funds on campus for any activity that has not been approved by the Activities Office. School organizations must apply for fundraising dates through the Activities Office.

DRESS CODE

Placentia-Yorba Linda Unified School District School Board Policy establishes that students shall wear appropriate clothing and footwear and groom themselves for school in a manner that does not offend the decency of, reflect negatively on, or detract from any phase of, the educational program. The administration and staff believe that dress affects the academic environment at school and, in some cases, can be disruptive to the learning environment. Therefore, the dress code applies at all times to students while on campus or in attendance at any school event.

The following items are examples and not intended to be a complete list of dress restrictions:

- Clothing, hats, jewelry, purses, school supplies, or other accessories associated with alcohol, drugs, tobacco, sex, obscenity, bigotry, racial/ethnic/religious prejudice, weapons or violence.
- Anything deemed as gang, tagger-crew, and/or unauthorized student group related is prohibited.
- Bandanas, hairnets, chains, spiked jewelry, or any apparel deemed as dangerous.
- Any clothing normally worn as underwear or under garments should not be visible.
- Low necklines, low backlines, strapless garments, sheer or see-through clothing, visible bandeaus, bare-midriff tops.
- Bare feet are not allowed. Shoes must be worn at all times.

When fashion trends come about that compromise the learning environment or safety of our students, Administration reserves the right to adjust the dress code accordingly without prior notice.

Depending on the circumstances, action will include one or more of the following:

Disciplinary Consequences:

Repeated or egregious offenses may result in one or more of the following consequences:

- Item confiscated
- Alternative clothing loaned
- Warning
- Parent contact
- Student may be sent home to change
- Behavior Contract

School suspension 1-5 days

Continuous violations of the aforementioned policies will be construed as defiant behavior, which is a violation of Ed. Code section 48900 (K).

ELECTRONIC SIGNALING DEVICES (CELL PHONES)

It is the intent of the school in exercising its authority to regulate the use of electronic devices to establish guidelines and regulations that will ensure the continuation of a positive climate for learning free from unnecessary disruptions. Although state law no longer prohibits students from possessing or using electronic devices, restrictions of their use on a school campus must exist to ensure such use does not infringe upon the rights of others or interfere with classroom instruction or other school activities.

The school does not encourage student possession or use of electronic devices on campus and does not assume liability if such devices are damaged, lost, or stolen. Electronic devices shall remain turned off during class time unless teacher approval is given. If the privilege of having these devices at school is abused and the possession or use of an electronic device violates this policy, the school has the right to revoke the privilege.

Depending on the circumstances, action will include one or more of the following:

Disciplinary Consequences:

Incident 1	Warning Parent contact Teacher Issued Detention
Incident 2	Item confiscated* Parent contact Detention Saturday School
Incident 3	Item confiscated* Parent contact Saturday School Referral to Office
Incident 4	Item confiscated* Parent conference Saturday School Behavior Contract School suspension

*Item can be retrieved by the student in the office at the end of the school day. Student must provide photo ID card to pick up item; there are no exceptions to this requirement.

Upon repeated offenses, only the parent or legal guardian with photo ID may pick up item.

The school does not assume liability for any prohibited item that has been confiscated including loss, damage, or theft of confiscated item.

PHYSICAL EDUCATION

The Physical Education Department requires uniforms for all students enrolled in the regular program. The uniform will consist of a t-shirt with the student's name on the front and shorts (no buckles, snaps, zippers, or pockets). P.E. uniforms can be purchased during the summer registration days or through the Physical Education Department at any time after registration. Socks and tennis shoes must be worn. Parents are not required to purchase P.E. attire from the school. Parents may elect to purchase the attire on their own provided the clothing items are consistent with the school's uniform in colors and style. If you have any questions regarding the purchasing of the P.E. uniforms, please contact the P.E. Department or Finance Office.

NON-SUIT POLICY

If a student does not come prepared to class in their physical education clothes/ uniform and *refuses to use loaner clothes*, action will include one or more of the following:

Incident 1	Warning Loss of participation points
Incident 2	Loss of participation points Teacher assigned detention
Incident 3	Loss of participation points Detention Office Referral Parent contact
Incident 4	Loss of participation points Saturday School Parent contact
Incident 5	Loss of participation points Saturday School Suspension Parent conference Behavior Contract

COMPUTER, NETWORK, OR INTERNET MISUSE

Misuse includes, but is not limited to, changing program controls, wallpaper, keyboard, adding or deleting programs without permission, chat room involvement, vulgar/sexually explicit sites, or any site that is not appropriate for the education, safety, and well-being

of the student body. Personal email shall only be accessed with instructor's permission and strictly for academic purposes. USB or external drives are not permitted for use on school computers without permission from the teacher and are subject to scan/search to ensure safety. Students are responsible for the content of the drive and should be sure it contains nothing in violation of the school rules.

Depending on the circumstances, action will include one or more of the following:

Detention	Parent contact
Saturday School	School suspension
Loss of internet use	Administrative Transfer
Class drop	Expulsion

BICYCLES AND SKATEBOARDS

Bicycles and skateboards are not permitted on campus or in classrooms. Bicycles and skateboards must be stored in designated racks during school hours, otherwise they will be confiscated and released to the parent.

Depending on the circumstances, action will include one or more of the following:

Confiscation*	Parent contact
Detention	Saturday School
Police citation	School suspension

Repeat offenses may result in confiscation for the remainder of the school year.

*The school does not assume liability for any prohibited item that has been confiscated, including loss, damage, or theft of the confiscated item.

PROLONGED PUBLIC DISPLAYS OF AFFECTION

School is a place for learning. Prolonged public displays of affection are not permitted as they detract from the learning environment. Self-control and respect for others should be kept in mind at all times.

Depending on the circumstances, action will include one or more of the following:

Detention	Parent contact
Saturday School	School suspension
Behavior Contract	Administrative Transfer
Schedule change	Expulsion

PRODUCT MISUSE

Misuse (violation of manufacturers' warnings/cautionary statements) or possession of any product (aerosol spray, compressed air products, products containing hazardous chemicals) for the purpose of mentally or physically altering one's well-being is prohibited.

Depending on the circumstances, action will include one or more of the following:

Incident	School suspension
	Parent conference
	Behavior Contract
	Police action
	Administrative Transfer
	Expulsion

DRONES

In order to ensure the safety of students, staff, and community members, the Governing Board recognizes the importance of providing guidance for the appropriate operation of and uses for Unmanned Aerial Systems (UAS) or "drones" related to academic endeavors at Placentia-Yorba Linda Unified School District (BP 3515.7). A student should not be in possession of a drone on campus unless given written permission from school principal.

Depending on the circumstances, action will include one or more of the following:

Incident	School suspension
	Parent conference
	Behavior Contract
	Police action
	Administrative Transfer
	Expulsion

The Superintendent or designee shall refuse admission to any individual or group attempting or intending to use a UAS/drone without authorization. The Superintendent or designee may suspend play of athletic or other competitions, if necessary, to remove and confiscate any authorized or unauthorized use of a UAS/drone in prohibited areas. Compliance with this policy is mandatory for District students, employees, and visitors. Appropriate disciplinary action for any violation of this policy by such a person shall be undertaken in accordance with the District's normal disciplinary processes. In addition, failure to follow this policy may result in local, state, and federal penalties as applicable.

Suspendable & Expellable Offenses

California Education Code 48900 a-r. .2.,.3.,.4.,.7

The following offenses listed below *may* result in suspension, administrative transfer to another high school within the district, or expulsion from the Placentia-Yorba Linda Unified School District. All incidents will be investigated by the administration of the school to determine which consequences will apply. The student may be recommended for expulsion for the following if:

- (a) Other means of correction are not feasible or have repeatedly failed to bring about proper conduct;

- (b) Due to the nature of the violation, the presence of the student causes a continuing danger to the physical safety of the student or others

California Education Code 48900

- (a) (1) Physical injury to another person
(2) Willfully caused physical injury by force or violence upon another person
- (b) Possession of weapons, explosives, or dangerous objects
- (c) Possession or use of controlled substance, alcohol, or intoxicant
- (d) Offered, arranged, or negotiated to sell a substance represented to be a controlled substance
- (e) Committed robbery or extortion
- (f) Vandalism to school property or private property
- (g) Theft
- (h) Possession of tobacco or nicotine delivery devices
- (i) Excessive use of profanity or repeated vulgarity
- (j) Possession of drug paraphernalia
- (k) Defiance or disruption of school activities
- (l) Possession of stolen property
- (m) Possession of an imitation firearm
- (n) Commit or attempt to commit sexual assault or sexual battery
- (o) Harass, threaten, or intimidate a student witness
- (p) Selling Soma
- (q) Hazing
- (r) Bullying/Cyber
- .2 Sexual harassment
- .3 Hate violence
- .4 Intentional harassment, threats, or intimidation
- .7 Intentional terrorist harassment, threats, or intimidation against school staff or property

EXPLANATION OF DISCIPLINE TERMS

EXPULSION

Expulsion is a formal process that includes suspension and a hearing to determine if a student will be dismissed from their current educational setting. Students who have been expelled are prohibited from returning to any campus or school-owned property located within the Placentia-Yorba Linda Unified School District until the expulsion requirements have been completed. This also includes school activities. Suspensions or expulsions will be imposed when other means of correction fail to bring about proper conduct or if the school determines that the student's presence causes a danger to persons or property or threatens to disrupt the learning process.

California Education Code section 48915 requires immediate suspension and mandatory expulsion of students who:

- Possess, sell, or otherwise furnish a firearm

- **Brandish a knife at another person**
- **Sell a controlled substance**
- **Commit or attempt to commit a sexual assault or sexual battery**
- **Possess an explosive**

ADMINISTRATIVE TRANSFER

A student is transferred to another comprehensive high school within the district. The student is removed for no more than two semesters. Students who have been administratively transferred are prohibited from returning to the sending school's campus for the duration of the Administrative Transfer. This also includes school activities. The student may return if he/she completes the conditions set forth by the assistant principal of the sending school.

SUSPENSION

Suspensions remove a student from campus for one to five days, after which time the student may return to class, usually on a Behavior Contract. Students who have been suspended are prohibited from returning to any campus or school-owned property located within the Placentia-Yorba Linda Unified School District during school or non-school hours, and on school and non-school days. This also includes school activities.

INTERVENTION CLASSROOM

This is hosted on school premises by a credentialed teacher on campus. The focus of this intervention is to actively guide the student to reflect on their behavior with a goal for improvement. Students are provided with a nutrition break, access to textbooks and technology to stay on track academically.

ALTERNATIVE TO SUSPENSION

This is hosted at the Professional Development Academy off Yorba Linda Blvd. and Casa Loma Ave., Monday-Friday. The goal is to provide students an opportunity to reflect, increase self-awareness, enhance wellness, and create change. Staff is available to assist in the process to support the whole child learning, including: Credentialed Teacher, Mental Health Clinician, and Community Organizations

Social and Emotional Learning Academic Support	Academic Support	Counseling
<ul style="list-style-type: none"> ● Individualized Lessons ● Promotes wellness ● Supports positive return to school campus 	<ul style="list-style-type: none"> ● Small flexible environment ● Allows continuation of school work ● Limited social pressures 	<ul style="list-style-type: none"> ● Individual /Group counseling offered daily ● Appraisal of individual student's needs ● Student Resource Plan supports pro-social change

Student Behavior Violations and Consequences

48900 Section A: Physical Injury to Another Person

Students are expected to seek constructive solutions to conflict in a non-violent manner.

(a) (1) Caused, attempted to cause, or threatened to cause physical injury to another person (Mutual Combat) EC 48900 (a) (1)

(a) (2) Willfully used force or violence upon the person of another, except in self-defense

Depending on the circumstances, action will include one or more of the following:

Disciplinary Consequences:

- School suspension
- Parent conference
- Behavior Contract
- Police involvement
- Administrative Transfer
- Expulsion

Section 48915(a1/a5): Causing serious physical injury to another person/ school employee, except in self-defense.

Depending on the circumstances, action will include one or more of the following:

Disciplinary Consequences:

- School suspension
- Parent conference
- Police involvement
- Expulsion

48900 Section (b): Dangerous Objects

Students are expected to maintain a safe environment in the school, free of weapons and/or dangerous objects.

FIREARMS 48915 (c1), KNIVES 48915 (c2), OR OTHER DANGEROUS OBJECTS

Possession, selling, furnishing, or use of firearms (including look-alike firearms), knives

(including pocket knives), or other dangerous objects will result in one or more of the following:

Disciplinary Consequences:

- School suspension
- Parent conference
- Police involvement
- Behavior Contract
- Administrative Transfer
- Expulsion

USE, POSSESSION, OR SALE OF EXPLOSIVES OR INCENDIARIES, CAUSING FIRES 48915 (c5)

Depending on the circumstances, action will include one or more of the following:

Disciplinary Consequences:

- School suspension
- Parent conference
- Police/Fire Department involvement
- Restitution
- Behavior Contract
- Administrative Transfer
- Expulsion

48900 Section (c) (d), 48915 (c): Controlled Substances

Students are expected to be drug and alcohol free.

SALE OR FURNISHING OF DRUGS, ALCOHOL, INTOXICANTS, NON-PRESCRIPTION, OR LOOK-A-LIKE DRUGS

Students may not possess, use, sell, be under the influence of, negotiating to sell, furnish any amount of controlled substance, alcohol, or intoxicant of any kind. These include, but are not limited to, all alcoholic beverages, narcotics, marijuana, methamphetamines, inhalants, hallucinogens, non-prescription drugs (including "look-a-like), or possessing quantities of same large enough to indicate sale on school grounds, off campus during school hours, at any school sponsored function, or while being transported to or from school or activities. All prescription and over-the-counter medication must remain in the possession of the school's health office with physician's written medical authorization.

If it is established that alcohol or other drugs have been actually furnished to students in connection with on-campus solicitation, the student may be subject to disciplinary consequences.

Depending on the circumstances, action will include one or more of the following:

Disciplinary Consequences:

- School suspension
- Parent conference
- Police involvement
- Administrative Transfer
- Expulsion

**USE OR POSSESSION OR UNDER THE INFLUENCE OF DRUGS/
ALCOHOL/ INTOXICANTS / NON-PRESCRIPTION DRUGS**

Depending on the circumstances, action will include one or more of the following:

Disciplinary Consequences:

- School suspension
- Parent conference
- Behavior Contract
- Police involvement
- Administrative Transfer
- Expulsion

**48900 Section (e) (f) (g): Vandalism, Robbery, Damage to Property, Theft, Graffiti
and Graffiti Paraphernalia**

Students are expected to respect the property of others. Students may not commit, or attempt to commit, robbery, theft, damage to property, or extortion. Robbery includes the theft of any property not belonging to the student or any attempts made to force or create fear in others while attempting to steal or while stealing another person's property. Borrowing of another person's property without their permission may be considered a theft.

ROBBERY OR EXTORTION

Depending on the circumstances, action will include one or more of the following:

Disciplinary Consequences:

- School suspension
- Parent conference
- Behavior Contract
- Police involvement
- Restitution
- Administrative Transfer
- Expulsion

THEFT OR POSSESSION OF STOLEN PROPERTY

Depending on the circumstances, action will include one or more of the following:

Disciplinary Consequences:

School suspension
Parent conference
Behavior Contract
Saturday School
Police involvement
Restitution
Administrative Transfer
Expulsion

VANDALISM, GRAFFITI, OR PARAPHERNALIA

Engaging in willful or malicious behavior resulting in destruction, defacement, damage, or loss of use of school property or the private property of another or possession of markers, spray paint cans, etching tools and/or other graffiti paraphernalia will result in one or more of the following:

Disciplinary Consequences:

Items confiscated*
School suspension
Parent conference
Behavior Contract
Saturday School
Police involvement
Restitution
Administrative Transfer
Expulsion

*The school does not assume liability for any prohibited item that has been confiscated, including loss, damage, or theft of confiscated item.

48900 Section (h): Tobacco, Nicotine, or Nicotine Delivery Devices

Students are expected to live a healthy lifestyle and respect the wellness of others. Students may not possess or use tobacco or any products containing tobacco or nicotine. The use of e-cigarettes, vapor pens, and the paraphernalia associated with their use are also included in this section and will receive the same consequences.

Depending on the circumstances, action will include one or more of the following:

Disciplinary Consequences:

Parent contact
Saturday School
School suspension
Behavior Contract
Tobacco education program

48900 Section (i): Obscenity, Profanity, Vulgarity, or Obscene Gestures

Students are expected to treat all staff and students with respect and practice responsible behavior at all times. Students may not engage in obscene acts or use habitual profanity or vulgarity, which includes speaking, writing, gesturing, or acting inappropriately.

Depending on the circumstances, action will include one or more of the following:

Disciplinary Consequences:

- Parent conference
- Saturday School
- Behavior Contract
- School Suspension
- Administrative Transfer

PROFANITY/OBSCENE ACTIONS DIRECTED TOWARD A STAFF MEMBER

Profane or vulgar language/gestures/actions directed towards a staff member(s) will result in one or more of the following:

Disciplinary Consequences:

- Parent conference
- Saturday School
- Behavior Contract
- School Suspension
- Administrative Transfer

48900 Section (j): Paraphernalia

Students are expected to live a healthy lifestyle and respect others. Students may not possess, offer, share, or negotiate to sell any drug paraphernalia.

Depending on the circumstances, action will include one or more of the following:

Disciplinary Consequences:

- | | |
|----------|-------------------------|
| Incident | Items confiscated |
| | Saturday School |
| | Parent conference |
| | Behavior Contract |
| | School suspension |
| | Police involvement |
| | Administrative Transfer |

*The school does not assume liability for any prohibited item that has been confiscated including loss, damage, or theft of confiscated item.

48900 Section (k): Defiance and Disruption

Students are expected to follow school rules and respect the authority and direction of school staff. Students may not negatively impact the orderly operation of the classroom or educational environment of the school by being defiant, disruptive, disrespectful, or deceptive. Defiance and disruption include but is not limited to class/campus misconduct (food throwing, distribution of unauthorized materials, rude behavior, lack of consideration for fellow students, horseplay, littering or trash, out of bounds, driving or parking violation), referral from substitute, campus restrictions, insubordination or defiance of authority, and forgery or fraud.

Disciplinary Consequences:

- Parent contact
- Teacher assigned detention
- Saturday School
- Class suspension 1-2 Days
- Behavior Contract
- School suspension
- Student withdrawal from class

48900 Section (l): Receiving Stolen Property

Students are expected to respect the property of other students, staff members, and the school. Students who find property are expected to return items to the office immediately.

Depending on the circumstances, action will include one or more of the following:

- | | |
|--------------------|-------------------------|
| Parent conference | School suspension |
| Police involvement | Behavior Contract |
| Restitution | Administrative Transfer |
| Saturday School | Expulsion |

48900 Section (m): Possession of an Imitation Firearm

Students are expected to maintain a safe campus and community environment free of weapons, dangerous objects, and objects that resemble a real weapon.

Depending on the circumstances, action will include one or more of the following:

- | | |
|--------------------|-------------------|
| Parent conference | School suspension |
| Police involvement | Behavior Contract |
| Saturday School | Administrative |
| Transfer | |
| Items confiscated | Expulsion |

48900 Section (n): Commit or Attempt to Commit a Sexual Assault or Sexual Battery

Students are expected to treat all students and staff members with respect. Sexual assault includes any sexual acts performed against the victim's will.

Depending on the circumstances, action will include one or more of the following:

Parent conference	School suspension
Police involvement	Behavior Contract
Administrative Transfer	Expulsion

48900 Section (o): Harass, Threaten, or Intimidate a Student Witness

Students are expected to treat all students and staff members with respect.

Depending on the circumstances, action will include one or more of the following:

Parent conference	School suspension
Police involvement	Behavior Contract
Administrative Transfer	Expulsion

48900 Section (p): Unlawfully Offered, Arranges to Sell Soma

Students are expected to be drug and alcohol free and attend a safe environment.

Depending on the circumstances, action will include one or more of the following:

Parent conference	School suspension
Police involvement	Behavior Contract
Administrative Transfer	Expulsion

48900 Section (q): Hazing

Students are expected to treat all students and staff members with respect.

Hazing includes any method of initiation or pre-initiation into a student organization or any pastime or amusement engaged in with respect to such an organization which causes, or is likely to cause, bodily danger, physical harm, or personal degradation or disgrace, resulting in physical or mental harm to any student or other person.

Depending on the circumstances, action will include one or more of the following:

Parent conference	School suspension
Police involvement	Behavior Contract
Removal from program	Administrative Transfer
Expulsion	

48900 Section (r): Bullying or Cyberbullying

Any student who engages in harassment/bullying of anyone at school or at a school-sponsored or school-related activity is in violation of this policy and may be subject to disciplinary action. Disciplinary action may be progressive and may include suspension and/or expulsion.

As it relates to school activity, "bullying means any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of an electronic act, and including one or more acts committed by a pupil or group of pupils as defined in Education Code § 48900.2, 48900.3, or 48900.4, directed toward one or more pupils that has or can be reasonably predicted to have the effect of one or more of the following:

1. Placing a reasonable pupil or pupils in fear of harm to that pupil's or those pupil's person or property.
2. Causing a reasonable pupil to experience a substantially detrimental effect on his or her physical or mental health.
3. Causing a reasonable pupil to experience substantial interference with his or her academic performance.
4. Causing a reasonable pupil to experience substantial interference with his or her ability to participate in or benefit from the services, activities, or privileges provided by a school

Types of conduct which are prohibited in the district and which may constitute harassment or bullying include, but are not limited to:

1. Direct physical contact, such as hitting or shoving.
2. Threats to harm another person.
3. Oral or written assaults, such as teasing or name-calling.
4. Social isolation or manipulation.
5. Posting harassing messages, direct threats, social cruelty, or other harmful texts, sounds or images on the Internet, including social networking sites.
6. Posting or sharing information about another person that is private.
7. Pretending to be another person on a social networking site or other electronic communication in order to damage that person's reputation or friendships.
8. Posting or sharing photographs of other people without their permission
9. Spreading hurtful or demeaning materials created by another person (e.g. forwarding offensive emails or text messages)
10. Retaliating against someone for complaining that they have been bullied.

Any student who feels that he/she is being or has been subjected to

harassment/bullying as defined above shall immediately contact a school employee. A school employee to whom a complaint is made shall report it to the principal or designee. Any school employee who observes any incident of harassment/bullying on any student shall similarly report his/her observation to the principal or designee, whether or not the victim makes a complaint. [EC 48900 (r), 220; PC 422.55; BP 5145.3, AR 5145.3]

For complaints regarding harassment /bullying, site-level grievance procedures are:

1. The principal or designee shall investigate complaints of harassment/bullying. In so doing, he/she shall talk individually with:
 1. The student who is complaining
 2. The person accused of harassment/bullying
 3. Anyone who saw the harassment/bullying take place
 4. Anyone mentioned as having related information
2. The student who is complaining shall have an opportunity to describe the incident, present witnesses, other evidence of the harassment, and put a complaint in writing.
3. The principal or designee shall discuss the complaint only with the people described above. When necessary to carry out his/her investigation or for other good reasons that apply to the particular situation, the principal or designee also may discuss the complaint with the following persons:
 1. The Superintendent or designee
 2. The parent/guardian of the pupil who complained
 3. The parent/guardian of the person accused of harassing/bullying someone
 4. A teacher or staff member whose knowledge of the pupils involved may help in determining who is telling the truth
 5. Child protective agencies responsible for investigating child abuse reports

Legal counsel for the District

Depending on the circumstances, action will include one or more of the following:

Parent conference	School suspension
Police involvement	Behavior Contract
Administrative Transfer	Expulsion

48900.2: Sexual Harassment

Any student who engages in sexual harassment of anyone at school or at a school-sponsored or school-related activity is in violation of this policy and shall be subject to disciplinary action. Disciplinary action may include suspension and/or expulsion .

Any student who feels that he/she is being or has been subjected to sexual harassment

shall immediately contact a school employee. A school employee to whom a complaint is made shall immediately report it to the principal or designee. Any school employee who observes any incident of sexual harassment on any student shall similarly report his/her observation to the principal or designee, whether or not the victim makes a complaint. [EC 48980 (h), 231.5, 212.5; BP 5145.7, AR 5145.7, 5CCR 4917]

Prohibited sexual harassment includes, but is not limited to, unwelcome sexual advances, requests for sexual favors, and other verbal, visual or physical conduct of a sexual nature when:

1. Submission to the conduct is explicitly or implicitly made a term or condition of an individual's academic status or progress.
2. Submission to or rejection of the conduct by an individual is used as the basis for academic decisions affecting the individual.
3. The conduct has the purpose or effect of a negative impact on the pupil's academic performance, creating an intimidating, hostile or offensive educational environment.
4. Submission to or rejection of the conduct by the individual is used as the basis for any decision affecting the individual regarding benefits and services, honors, programs, or activities available at or through the school.

Types of conduct which are prohibited in the district and which may constitute sexual harassment include, but are not limited to:

1. Unwelcome sexual flirtations or propositions
2. Sexual slurs, leering, epithets, threats, verbal abuse, derogatory comments or sexually degrading descriptions
3. Graphic verbal comments about an individual's body, or overly personal conversation
4. Sexual jokes, notes, stories, drawings, pictures or gestures
5. Spreading sexual rumors
6. Teasing or sexual remarks about pupils enrolled in a predominantly single-sex class
7. Touching an individual's body or clothes in a sexual way
8. Purposefully cornering or blocking normal movements
9. Limiting a pupil's access to educational tools
10. Displaying sexually suggestive objects

For complaints regarding sexual harassment site-level grievance procedures are:

1. The principal or designee shall promptly investigate all complaints of sexual harassment. In so doing, he/she shall talk individually with:
 1. The student who is complaining

2. The person accused of harassment
3. Anyone who saw the harassment take place
4. Anyone mentioned as having related information
2. The student who is complaining shall have an opportunity to describe the incident, present witnesses, other evidence of the harassment, and put a complaint in writing.
3. The principal or designee shall discuss the complaint only with the people described above. When necessary to carry out his/her investigation or for other good reasons that apply to the particular situation, the principal or designee also may discuss the complaint with the following persons:
 1. The Superintendent or designee
 2. The parent/guardian of the pupil who complained
 3. The parent/guardian of the person accused of harassing someone
 4. A teacher or staff member whose knowledge of the pupils involved may help in determining who is telling the truth
 5. Child protective agencies responsible for investigating child abuse reports
 6. Legal counsel for the District
4. The principal or designee shall write a report of his/her findings, decision, and reasons for the decision and shall present this report to the pupil who complained and the person accused.

Depending on the circumstances, action will include one or more of the following:

- | | |
|--------------------|-------------------------|
| Parent conference | School suspension |
| Saturday School | Behavior Contract |
| Police involvement | Administrative Transfer |
| Expulsion | |

48900.3: Hate Violence

Students are expected to treat all students and staff members with respect.

Interfering with the civil rights of another person by personal assault or damage to personal property because of the person's race, color, religion, nationality, country of origin, ancestry, disability, or sexual orientation.

Depending on the circumstances, action will include one or more of the following:

- | | |
|--------------------|-------------------------|
| Parent conference | School suspension |
| Police involvement | Administrative Transfer |
| Restitution | Expulsion |

48900.4: Intentional Harassment, Threats, Intimidation, or Hostile Educational Environment

Students are expected to treat all students and staff members with respect.

Intentionally engaging in a level of harassment, threats, or intimidation against a student(s) or school personnel, which is sufficiently severe as to have a possibility of disrupting the classroom or creating a hostile environment.

Depending on the circumstances, action will include one or more of the following:

Parent conference	School suspension
Saturday School	Administrative Transfer
Police involvement	Behavior Contract
Schedule change	Expulsion

48900.7: Intentional Terrorist Harassment, Threats, or Intimidation against School Staff or Property

Students are expected to treat all staff members with respect and keep a safe environment.

Terrorist threats shall include any statement, whether written or oral, by a person who willfully threatens to commit a crime which will result in death, great bodily injury to another person, or property damage, with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out. The threat may cause that person to reasonably be in sustained fear for his or her own safety or for his or her immediate family's safety, or for the protection of school district property, or the personal property of the person threatened or his or her immediate family.

Depending on the circumstances, action will include one or more of the following:

Parent conference	School suspension
Police involvement	Administrative Transfer
Behavior Contract	Expulsion

UNIFORM COMPLAINT PROCEDURES

The Placentia-Yorba Linda Unified School District has the primary responsibility for compliance with federal and state laws and regulations. We have established Uniform Complaint Procedures (UCP) to address allegations of unlawful discrimination, harassment, sexual harassment, intimidation, and bullying, and complaints alleging violation of state or federal laws governing educational programs, the charging of unlawful pupil fees and the non-compliance of our Local Control and Accountability Plan (LCAP).

We will investigate all allegations of unlawful discrimination, harassment, sexual harassment, intimidation or bullying against any protected group as identified in Education Code section 200 and 220 and Government Code section 11135, including any actual or perceived characteristics as set forth in Penal Code section 422.55 or on

the basis or a person's association with a person or group with one or more of these actual or perceived characteristics in any program or activity conducted by the agency, which is funded directly by, or that receives or benefits from any state financial assistance. The UCP shall also be used when addressing complaints alleging failure to comply with state and/or federal laws in:

Adult Education	Education of Pupils in Foster Care and Pupils who are Homeless
After School Education and Safety	Every Student Succeeds Act / No Child Left Behind
Bilingual Education	Local Control Accountability Plans
California Peer Assistance and Review Programs for Teachers	Migrant Education
Career Technical and Technical Education and Career Technical and Technical Training	Physical Education Instructional Minutes
Career Technical Education	Pupil Fees
Child Care and Development	Reasonable Accommodations to a Lactating Pupil
Child Nutrition	Regional Occupational Centers and Programs
Compensatory Education	School Safety Plans
Consolidated Categorical Aid	Special Education
Course Periods without Educational Content	State Preschool
Economic Impact Aid	

PUPIL FEES COMPLAINTS

A pupil fee includes, but is not limited to, all of the following:

A fee charged to a pupil as a condition for registering for school or classes, or as a condition for participation in a class or an extracurricular activity, regardless of whether the class or activity is elective or compulsory, or is for credit.

A security deposit, or other payment, that a pupil is required to make to obtain a lock, locker, book, class apparatus, musical instrument, clothes, or other materials or equipment.

3. A purchase that a pupil is required to make to obtain materials, supplies, equipment, or clothes associated with an educational activity.

A pupil fees or LCAP complaint may be filed anonymously if the complainant provides evidence or information leading to evidence to support the complaint. A pupil enrolled in a public school shall not be required to pay a pupil fee for participation in an educational activity.

A pupil fee complaint shall be filed no later than one year from the date the alleged violation occurred. A pupil fees complaint is filed with the Placentia-Yorba Linda Unified School District and/or the principal of a school.

FILING UNIFORM COMPLAINTS UNRELATED TO PUPIL FEES

Complaints other than issues relating to pupil fees must be filed in writing with the following persons designated to receive complaints:

1. Employee complaints: Isaac Gates , Assistant Superintendent, Human Resources(714)

985-8406, rlopez@pylusd.org

2. Title IX Sexual Harassment and any other discrimination complaints: Gina Aguilar, Director of Student Services (714) 985-8656, gaguilar@pylusd.org.

Complainants may also refer Title IX inquiries to the US Department of Education Office for Civil Rights.

3. Americans with Disabilities Act complaints: Richard McAlindin, Assistant Superintendent, Executive Services (714) 985-8727, rmcAlindin@pylusd.org

4. Bullying, intimidation complaints: Melissa Samson, Administrator, Student Services (714) 985-8761, msamson@pylusd.org

PROCEDURE

The district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs.

The complaint review shall be completed within 60 calendar days from the date of receipt of the complaint unless the complainant agrees in writing to an extension of the timeline.

A complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) must be filed not later than six months from the date it occurred, or six months from the date the complainant first obtained knowledge of the facts of the alleged unlawful discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension.

Complaints should be filed in writing and signed by the complainant. If a complainant is unable to put his/her complaint in writing, for example, due to conditions such as a disability or illiteracy, district staff shall assist him/her in the filing of the complaint.

If a complaint is not filed in writing but the district receives notice of any allegation that is subject to the UCP, the district shall take affirmative steps to investigate and address the allegations, in a manner appropriate to the particular circumstances. If the allegation involves retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) and the investigation reveals that discrimination has occurred, the district will take steps to prevent recurrence of discrimination and correct its discriminatory effects on the complainant, and on others, if appropriate.

A student enrolled in a public school shall not be required to pay a fee for his/her participation in an educational activity that constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities.

The Board is required to adopt and annually update the LCAP and shall consult with teachers, principals, administrators, other school personnel, employee bargaining groups, parents/guardians, and students as a part of the comprehensive, data-driven planning process. The Board shall hold at least one public hearing to solicit the recommendations and comments of members of the public regarding the specific actions and expenditures proposed to be included in the LCAP.

A foster youth shall receive information about educational rights related to his/her educational placement, enrollment in and checkout from school, as well as the responsibilities of the district

liaison for foster youth to ensure and facilitate these requirements and to assist the student in ensuring proper transfer of his/her credits, records, and grades when he/she transfers between schools or between the district and another district.

A foster youth or homeless student who transfers into a district high school or between district high schools shall be notified of the district's responsibility to:

Accept any coursework or part of the coursework that the student has satisfactorily completed in another public school, juvenile court school, or a nonpublic, nonsectarian school or agency, and to issue full or partial credit for the coursework completed.

Not require the student to retake any course or a portion of a course which he/she has satisfactorily completed in another public school, juvenile court school, or a nonpublic, nonsectarian school or agency.

If the student has completed his/her second year of high school before the transfer, provide the student information about district-adopted coursework and Board-imposed graduation requirements from which he/she may be exempted pursuant to Education Code 51225.1.

The complainant has a right to appeal the district's decision to the CDE by filing a written appeal within 15 calendar days of receiving the district's decision. In any complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the respondent also shall have the right to file an appeal with the CDE in the same manner as the complainant, if he/she is dissatisfied with the district's decision.

The appeal to the CDE must include a copy of the complaint filed with the district and a copy of the district's decision.

CIVIL LAW REMEDIES

The complainant is advised of civil law remedies, including, but not limited to, injunctions, restraining order or other remedies or orders that may be available under state or federal discrimination, harassment, intimidation or bullying laws, if applicable.

UCP POLICIES AND REGULATIONS AVAILABLE UPON REQUEST

A copy of our UCP compliant policies and procedures is available from any school office or from the Placentia-Yorba Linda Unified School District office, free of charge. UCP complaint policies and procedures are also available on the District's web site at www.pylusd.org.

APPENDIX C: Additional Administrative Roles

As OCSCS grows, the need for additional administrative support may arise. The descriptions below include, but are not limited to, some examples:

- **Instructional Specialist of Special Education:** This role will be to support the implementation of all IEPs and 504s within the school. This person will be responsible for initial IEP assessments and will conduct the annual IEP process. This person will be responsible for ensuring the implementation of accommodations. Additionally, this person will serve as the alternate testing coordinator. This person may assist in the school-wide literacy plan.
- **Instructional Specialist Curriculum and Instruction:** This person will coordinate all data collection and analysis, evaluation and compliance and testing. This person will lead the school's efforts to design an instructional program that meets accountability targets, maintains the schools mission and goals, complies with charter law, uses proven and innovative instructional practices and maintains a beyond standards based curriculum. Alongside the Principal, this person will coordinate all professional development activities (such as those outlined in this application), PLC process, and other instructional groups formed and led by teachers. This person will also lead the action research agenda. This person will also oversee induction.
- **Instructional Specialist of Math Instruction.** This person will coordinate all data collection and analysis of multiple measure assessments within math instruction throughout the year. This person will lead the school's efforts to design an instructional mathematics program that meets accountability targets, maintains the schools mission and goals, uses proven and innovative instructional practices and maintain a beyond standards based curriculum. This person will serve as an instructional coach and support the implementation of Singapore math. Alongside the Principal, the Instructional Specialist of Curriculum and Instruction, will coordinate all professional development activities (such as those outlined in this application), PLC process, and other instructional groups formed and led by teachers. This person will also lead the action research agenda.

Orange County School of Computer Science (OCS): Budget Projection Worksheet

	2024-25				2025-26				2026-27				2027-28				2028-29			
Enrollment																				
ADA (Grades 7-8)	ADA %	600			ADA %	700			ADA %	800			ADA %	900			ADA %	1000		
Sp Ed % capture	93.50%	561.00			93.50%	654.50			93.50%	748.00			93.50%	841.50			93.50%	935.00		
Revenue	10.50%	58.91			10.50%	68.72			11%	78.54			10.50%	88.36			10.50%	98.18		
Assumptions	%	Rate	ADA	Revenue	%	Rate	ADA	Revenue	%	Rate	ADA	Revenue	%	Rate	ADA	Revenue	%	Rate	ADA	Revenue
Annual COLA	3.94%				3.29%				3.19%				3.16%				3.00%			
Unduplicated count: EL, Low Income, Foster	47.90%		287		47.82%		335		47.83%		383		47.83%		430		47.83%		478	
Concentration**:%>55%																				
LCFF FUNDING SUMMARY																				
Base 7-8: PY Base*Annual COLA	\$/ADA	ADA	TARGET		\$/ADA	ADA	TARGET		\$/ADA	ADA	TARGET		\$/ADA	ADA	TARGET		\$/ADA	ADA	TARGET	
TOTAL Adjusted Base	3.94%	\$ 10,775	561	\$ 6,044,775	3.29%	\$ 11,129	655	\$ 7,284,256	3.19%	\$ 11,485	748	\$ 8,590,427	3.16%	\$ 11,847	842	\$ 9,969,620	3.00%	\$ 12,203	935	\$ 11,409,677
Supplemental: CY Base+Grade Span*20%																				
Concentration (>55% population) :CY	20%	\$ 1,032	561	\$ 579,089	20%	\$ 1,064	655	\$ 696,666	20%	\$ 1,099	748	\$ 821,760	20%	\$ 1,133	842	\$ 953,694	20%	\$ 1,167	935	\$ 1,091,450
Base+Grade Span*50%*Concentration% 55% population	50%	\$ -			50%	\$ -			50%	\$ -			50%	\$ -			50%	\$ -		
TOTAL Supp + Conc		\$ 1,032	561	\$ 579,089		\$ 1,064	655	\$ 696,666		\$ 1,099	748	\$ 821,760		\$ 1,133	842	\$ 953,694		\$ 1,167	935	\$ 1,091,450
TOTAL LCFF		\$ 11,807	561	\$ 6,623,864		\$ 12,194	655	\$ 7,980,922		\$ 12,583	748	\$ 9,412,188		\$ 12,981	842	\$ 10,923,314		\$ 13,370	935	\$ 12,501,126
**Unduplicated Pupil % must be above 55% to receive Concentration Grant funding.																				
Special Education	\$887.40	58.91	\$ 52,272		\$887.40	68.72	\$ 60,984		\$887.40	78.54	\$ 69,696		\$887.40	88.36	\$ 78,408		\$887.40	98.18	\$ 87,120	
Charter School Start-up Sub-Grant			\$ 100,000				\$ -				\$ -				\$ -				\$ -	
TOTAL REVENUE			\$ 6,776,137				\$ 8,041,907				\$ 9,481,884				\$ 11,001,723				\$ 12,588,247	
Expenditures	Projected Salary & Benefits	FTE	Total Amount		Projected Salary & Benefits	FTE	Total Amount		Projected Salary & Benefits	FTE	Total Amount		Projected Salary & Benefits	FTE	Total Amount		Projected Salary & Benefits	FTE	Total Amount	
Principal	\$ 220,272	1	\$ 220,272		\$ 225,064	1	\$ 225,064		\$ 230,017	1	\$ 230,017		\$ 235,138	1	\$ 235,138		\$ 240,437	1	\$ 240,437	
Vice Principal	\$ 173,391	1	\$ 173,391		\$ 177,302	1	\$ 177,302		\$ 181,350	1	\$ 181,350		\$ 185,543	1	\$ 185,543		\$ 189,886	1	\$ 189,886	
Billing School Community Student Advisor	\$ 54,614	1	\$ 54,614		\$ 55,578	1	\$ 55,578		\$ 56,139	1	\$ 56,139		\$ 56,705	1	\$ 56,705		\$ 57,277	1	\$ 57,277	
Attendance Clerk	\$ 78,257	1	\$ 78,257		\$ 79,731	1	\$ 79,731		\$ 80,650	1	\$ 80,650		\$ 81,585	1	\$ 81,585		\$ 82,538	1	\$ 82,538	
Teacher	\$ 121,102	26.86	\$ 3,252,800		\$ 123,310	29.86	\$ 3,682,049		\$ 125,850	32.86	\$ 4,135,422		\$ 128,469	35.86	\$ 4,606,881		\$ 131,170	38.86	\$ 5,097,284	
Teacher Sp Ed (Resource Specialist)	\$ 123,176	2.5	\$ 307,940		\$ 125,747	3.5	\$ 440,114		\$ 128,399	3.5	\$ 449,398		\$ 131,138	3.5	\$ 458,983		\$ 133,966	3.5	\$ 468,881	
Teacher Sp Ed (Speech Language Pathologist) 0.6FTE	\$ 176,313	0.6	\$ 105,788		\$ 179,948	0.6	\$ 107,969		\$ 183,697	0.6	\$ 110,218		\$ 187,565	0.6	\$ 112,539		\$ 191,557	0.6	\$ 114,934	
Occupational Therapist (0.28 FTE)	\$ 179,948	0.28	\$ 50,619		\$ 183,634	0.28	\$ 51,656		\$ 187,504	0.28	\$ 52,745		\$ 191,429	0.28	\$ 53,849		\$ 195,409	0.28	\$ 54,968	
Special Education Aides (6 at 0.469 FTE)	\$ 39,239	2.814	\$ 110,419		\$ 51,356	3.814	\$ 195,873		\$ 51,870	3.814	\$ 197,832		\$ 52,389	3.814	\$ 199,810		\$ 52,913	3.814	\$ 201,809	
Counselor	\$ 132,577	1	\$ 132,577		\$ 134,710	1	\$ 134,710		\$ 136,883	2	\$ 273,766		\$ 139,098	2	\$ 278,196		\$ 141,357	2	\$ 282,714	
Library Media Technician	\$ 97,879	1	\$ 97,879		\$ 108,714	1	\$ 108,714		\$ 111,368	1	\$ 111,368		\$ 114,141	1	\$ 114,141		\$ 117,042	1	\$ 117,042	
School Secretary II	\$ 121,550	1	\$ 121,550		\$ 124,624	1	\$ 124,624		\$ 127,039	1	\$ 127,039		\$ 129,548	1	\$ 129,548		\$ 132,157	1	\$ 132,157	
Clerk III	\$ 47,155	1	\$ 47,155		\$ 47,984	1	\$ 47,984		\$ 48,464	1	\$ 48,464		\$ 48,949	1	\$ 48,949		\$ 49,438	1	\$ 49,438	
Campus Supervisor	\$ 59,324	1	\$ 59,324		\$ 60,682	1	\$ 60,682		\$ 61,681	2	\$ 123,362		\$ 62,713	2	\$ 125,426		\$ 63,781	2.5	\$ 159,453	
Plant Coordinator II	\$ 137,505	1	\$ 137,505		\$ 141,182	1	\$ 141,182		\$ 144,166	1	\$ 144,166		\$ 147,274	1	\$ 147,274		\$ 150,513	1	\$ 150,513	
Custodian	\$ 102,986	1.5	\$ 154,479		\$ 105,209	1.5	\$ 157,814		\$ 106,776	1.5	\$ 160,164		\$ 108,389	2	\$ 216,779		\$ 110,051	2	\$ 220,103	
Total salary and Benefits		44.5553	\$ 5,104,569			49.555	\$ 6,482,100			54.555	\$ 6,482,100			58.055	\$ 7,051,345			61.555	\$ 7,619,433	
Books & Supplies			\$ 442,798				\$ 619,931				\$ 687,064				\$ 754,197				\$ 821,330	
Code to the Future			\$ 153,000				\$ 112,000				\$ 62,500				\$ 33,000				\$ 33,000	
Facilities Costs			\$ 425,772				\$ 496,734				\$ 567,696				\$ 638,658				\$ 709,620	
Training (Mileage, Travel, Registrations)			\$ 100,000				\$ 100,000				\$ 100,000				\$ 100,000				\$ 100,000	
Other Services (Utilities, Consultants, Repairs, etc)			\$ 350,000				\$ 350,000				\$ 350,000				\$ 350,000				\$ 350,000	
Reserve for Economic Uncertainty			\$ 197,284				\$ 224,091				\$ 247,481				\$ 267,816				\$ 289,001	
Total Expenditure			\$ 6,773,423				\$ 7,693,802				\$ 8,496,841				\$ 9,195,016				\$ 9,922,384	
Beginning Balance			\$ -				\$ 2,714				\$ 350,819				\$ 1,335,862				\$ 3,142,569	
Ending Balance			\$ 2,714				\$ 350,819				\$ 1,335,862				\$ 3,142,569				\$ 5,808,431	
Assumptions																				
STRS	19.10%				19.10%				19.10%				19.10%				19.10%			
PERS	26.68%				27.70%				28.30%				28.70%				28.70%			
Health & Welfare	\$22,383				\$23,726				\$ 25,150				\$ 26,659				\$ 28,258			



References

- Hough, Heather J. (2022.). *Pace - California test scores show the devastating impact of the pandemic on student learning*. Policy Analysis for California Education.
<https://edpolicyinca.org/newsroom/california-test-scores-show-devastating-impact-pandemic-student-learning>
- Tinto, V., & Pusser, B. (2006). *Moving From Theory to Action: Building a Model of Institutional Action for Student Success* .

**STAFF REPORT FOR CHARTER PETITION SUBMITTED BY
ORANGE COUNTY SCHOOL OF COMPUTER SCIENCE**

November 27, 2023

I. INTRODUCTION

In accordance with the Charter Schools Act, as set forth in Education Code section 47600, et seq, Placentia-Yorba Linda Unified School District (“District”) staff conducted a comprehensive review of the charter petition (“Petition”) submitted by Orange County School of Computer Science (“OCSCS”). This report summarizes findings from that review and provides recommendations for consideration by the District’s Board of Education (“Board”).

II. BACKGROUND

On October 4, 2023, OCSCS submitted a Petition to the District to convert Bernardo Yorba Middle School to a charter school. The Petition proposes an initial five-year term beginning July 1, 2024 and concluding on June 30, 2029. OCSCS projects an enrollment of up to 600 students in the seventh and eighth grades in its first year of operation, and the school will ultimately serve up to 1,000 students.

As a conversion charter school, OCSCS will be governed by the District’s Board. However, the OCSCS Principal will form an advisory council to provide guidance on decisions related to the school.

On October 10, 2023, the Board held a public hearing on the provisions of the Petition to consider the level of support for the petition by parents/guardians, and teachers. The Lead Petitioner, Dr. Beth Fisher, and the Director of Operations of Code to the Future, Nathaniel Lageman, gave presentations on the proposed program. There were public comments both in support of and in opposition to the establishment of the charter school.

The Board is required to take action to either grant or deny the charter within 90 days of receipt of a charter petition, unless that date is extended by up to an additional 30 days by an agreement with the petitioner. The District requested an extension of time to grant or deny the charter, which the petitioner agreed to on November 5, 2023. Accordingly, Board action is scheduled for December 12, 2023.

III. LEGAL STANDARD

Education Code, section 47605, subdivision (c) details the criteria for evaluating a charter petition. It provides that in reviewing petitions for the establishment of charter schools, the chartering

authority shall be guided by the intent of the Legislature that charter schools are and should become an integral part of the California educational system and that the establishment of charter schools should be encouraged. Section 47605, subdivision (c) further provides that the governing board of the school district shall grant a charter for the operation of a school if it is satisfied that granting the charter is consistent with sound educational practice and with the interests of the community in which the school is proposing to locate. The governing board of the school district shall consider the academic needs of the pupils the school proposes to serve. The governing board of the school district shall not deny a petition for establishment of a charter school unless it makes written factual findings, specific to the particular petition, setting forth specific facts to support one or more of the following findings:

(1) The charter school presents an unsound educational program for the pupils 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 of parents, legal guardians of pupils or teachers required by Education Code section 47605, subdivision (a).

(4) The petition does not contain an affirmation of each of the conditions described in Education Code section 47605, subdivision (e).

(5) The petition does not contain reasonably comprehensive descriptions of the 15 required charter elements set forth in Education Code section 47605, subdivisions (c)(5)(A)-(O).

(6) The petition does not contain a declaration of whether or not the charter shall be deemed the exclusive public employer of the employees of the charter school for purposes of Chapter 10.7 (commencing with Section 3540) of Division 4 of Title 1 of the Government Code.

(7) The charter school is demonstrably unlikely to serve the interests of the entire community in which the school is proposing to locate. Analysis of this finding shall include consideration of the fiscal impact of the proposed charter school. A written factual finding under this paragraph shall detail specific facts and circumstances that analyze and consider the following factors:

(A) The extent to which the proposed charter school would substantially undermine existing services, academic offerings, or programmatic offerings.

(B) Whether the proposed charter school would duplicate a program currently offered within the school district and the existing program has sufficient capacity for the pupils

proposed to be served within reasonable proximity to where the charter school intends to locate.

(8) The school district is not positioned to absorb the fiscal impact of the proposed charter school. A school district satisfies this paragraph if it has a qualified interim certification pursuant to Education Code section 42131 and the county superintendent of schools, in consultation with the County Office Fiscal Crisis and Management Assistance Team, certifies that approving the charter school would result in the school district having a negative interim certification pursuant to Section 42131, has a negative interim certification pursuant to Section 42131, or is under state receivership.

Staff was also guided in its analysis by the State Board of Education regulations for the evaluation of charter petitions. (Cal. Code Regs., tit. 5, § 11967.5.1 et seq.) Although these regulations apply to the State Board of Education’s review of charter petitions, they provide further guidance as to the meaning of the elements specified in Education Code section 47605, subdivision (c).

Additionally, Education Code section 47605, subdivision (e)(2)(A) provides that a charter school shall admit all pupils who wish to attend the charter school. However, if the number of pupils who wish to attend the charter school exceeds the charter school’s capacity, attendance, except for existing pupils of the charter school, shall be determined by a public random drawing. (Ed. Code, § 47605, subd. (e)(2)(B).) Preference shall be extended as set forth in Education Code section 47605, subdivision (e)(2)(B). Each type of preference shall be approved by the chartering authority at a public hearing. (Ed. Code, § 47605, subd. (e)(2)(B)(i).)

IV. STAFF RECOMMENDATION

District Staff conducted an evaluation of OCSCS’s charter petition. Based on this evaluation, staff recommends that the Board grant the charter for a five-year term, commencing July 1, 2024, subject to OCSCS’s agreement to enter into a Memorandum of Understanding (“MOU”) with the District to address the issues set forth below. The MOU shall be finalized and ratified by the Board by March 12, 2024 and its terms will become part of the charter. A conditional approval is appropriate because while the Petition as drafted does not include reasonably comprehensive descriptions of several of the 15 required charter elements detailed in Education Code section 47605, subdivision (c)(5), Staff has determined that those deficiencies can be remedied by entering into an MOU with OCSCS.

While Staff recommends a conditional approval, should the Board vote to deny the charter, the issues set forth in Section IV.A below, which will be addressed in the MOU, shall serve as the written factual findings required to justify denial in accordance with Education Code section 47605, subdivision (c).

Additionally, Staff recommends that the admissions preferences identified in the Petition be amended to read as follows:

1. Students who matriculate from Fairmont Elementary, Glenview Elementary, Glenknoll Elementary, Woodsboro Elementary, or otherwise reside within the former Bernardo Yorba Middle School attendance area.
2. Siblings of current students.
3. Children of employees, limited to no more than 10% of total school enrollment.
4. Students who reside in the District, but outside of the former Bernardo Yorba Middle School attendance area.
5. Students who reside outside the District.

A. The Petition Does Not Contain Reasonably Comprehensive Descriptions of the 15 Required Elements (Ed. Code, § 47605, subd. (c)(5))

1. **Educational Program (Ed. Code, § 47605, subd. (c)(5)(A); Cal. Code Regs., tit. 5, § 11967.5.1, subd. (f)(1))**

California Code of Regulations, title 5, section 11967.5.1, subdivision (f)(1)(H) provides that a charter petition must specify the charter school’s special education plan, including, but not limited to, the means by which the charter school will comply with the provisions of Education Code section 47641, the process to be used to identify students who qualify for special education programs and services, how the school will provide or access special education programs and services, the school’s understanding of its responsibilities under law for special education pupils, and how the school intends to meet those responsibilities. The special education plan detailed in the Petition must be supplemented to address the following issues:

- The Petition does not acknowledge that OCSCS will be responsible for providing special education, instruction, and related services to the students enrolled in the charter school regardless of their district of residence.
- The Petition does not identify the process for notifying a student’s district of residence and the District, as the authorizing authority, when a special education student enrolls, becomes eligible or ineligible, and/or leaves the school.

- The Petition does not provide the procedure to be followed when a student with an Individualized Education Plan enrolls in or transfers out of the charter school.
- While the Petition states on page 26 that families seeking an inclusive educational environment will be encouraged to consider OCSCS regardless of the nature or severity of the student’s disabilities, and that OCSCS will continue to offer a continuum of services, the Petition does not include an assurance that no student will be denied admission based on disability or lack of available services.
- The Petition does not state that OCSCS will be fiscally responsible for its fair share of any encroachment on the District’s General Fund with regard to special education students.

2. Admission Policies and Procedures (Ed. Code, § 47605, subd. (c)(5)(H); Cal. Code Regs., tit. 5, § 11967.5.1, subd. (f)(8))

- Education Code section 47605, subdivision (c)(5)(H) requires that a charter petition include admission policies and procedures consistent with Education Code section 47605, subdivision (e). Education Code section 47605, subdivision (e)(2)(B) provides that if the number of pupils who wish to attend the charter school exceeds the charter school’s capacity, attendance, except for existing pupils of the charter school, shall be determined by a public random drawing. The Petition does not state that existing students will be exempted from the random public drawing if the number of pupils who wish to attend the charter school exceeds the school’s capacity. The Petition should make it clear that existing students are guaranteed admission in the following school year.
- Education Code section 47605, subdivision (e)(2)(B) provides that in the event of a random public drawing, preference shall be provided to pupils who reside in the school district except as provided for in Education Code section 47614.5. The Petition does not provide preference to pupils residing in the school district.
- The second priority in the lottery identified in the Petition provides as follows: “Children of members of the Charter (children of employees and children of board members are limited to a combined total of no more than 10% of total school enrollment).” It is unclear what OCSCS means by “Children of members of the Charter.” If OCSCS is simply referring to “children of employees and children of board members,” which will be limited to a combined total of no more than 10% of total enrollment, the preference can simply specify that. Additionally, OCSCS will be governed by the District’s Board. By “board members,” is OCSCS referring to members of the District’s Board? The preference must be clarified.

3. Dispute Resolution Procedures (Ed. Code, § 47605, subd. (c)(5)(N); Cal. Code Regs., tit. 5, § 11967.5.1, subd. (f)(14))

- The Petition does not contain any explanation of the process the charter school will use to resolve internal complaints and disputes, including between students, staff, parents, volunteers, and others. Additionally, while the Petition attaches the “PYLUSD Middle School Student Behavior Expectations and Code of Conduct” as Exhibit “B,” the Petition does not specifically state that OCSCS will itself establish Uniform Complaint Procedures or provide its own Uniform Complaint procedures. Alternatively, the Petition does not state that OCSCS intends to adopt the District’s procedures.
- There is no discussion of how OCSCS will communicate the Uniform Complaint process to parents, staff, and the community.
- It is unclear from the Petition what procedures OCSCS will use to respond to complaints against charter school employees, employee harassment or discrimination complaints, or other complaints that do not fall within the scope of the Uniform Complaint procedures.
- The Petition does not include an acknowledgment that except for disputes between OCSCS and the District, all disputes involving OCSCS shall be resolved by OCSCS according to its own internal policies.
- The Petition does not include a statement that if any dispute concerns facts or circumstances that may be a cause for revocation of the charter, the District, as the authorizer of the charter, shall not be obligated by the terms of the dispute resolution process as a precondition to revocation.

4. Closure Procedures (Ed. Code, § 47605, subd. (c)(5)(O))

- A charter school must designate the person or entity that will conduct closure-related activities in the event of the charter school’s closure. OCSCS has not identified that person or entity.
- Charter school closure procedures must not only include a plan for completing a closeout audit, but must also include a plan for completion and filing of any annual reports required by Education Code section 47604.33. The Petition states in connection with Element I, Annual Financial Audit Processes and Required Budget Information, that as a District-affiliated charter school, OCSCS will not provide for a separate audit but will be included in the annual audit for the District. However, the Petition does not include the process for submission of final financial reports, expenditure reports for entitlement grants, or the

filing of any required final expenditure and performance reports in the event of the charter school's closure.

- Closure procedures included in a charter school's charter petition must include the plans for transfer and maintenance of personnel records in accordance with applicable law. (<https://www.cde.ca.gov/sp/ch/csclosurerules.asp> - records.) OCSCS has not included this in its Petition.
- The Petition states that OCSCS commits to transfer student records within thirty days in the event of a closure, but it does not state that the charter school will provide the students' districts of residence as well as a list of students in each grade level and the classes they have completed to the entity responsible for conducting the closure. (<https://www.cde.ca.gov/sp/ch/csclosurerules.asp> - records.)

V. CONCLUSION

Based on the foregoing, Staff recommends conditionally approving OCSCS's Petition, subject to OCSCS's agreement to enter into an MOU with the District correcting and/or making a plan to correct the deficiencies identified above to ensure that the Petition contains reasonably comprehensive descriptions of all 15 required charter elements. While Staff recommends a conditional approval, should the Board vote to deny the charter, the findings set forth herein shall serve as the written factual findings required to justify denial in accordance with Education Code section 47605, subdivision (c). Staff further recommends that OCSCS's admissions preferences be amended as set forth herein.

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

**REPORTING OF PURCHASE ORDER TOTALS
October 29, 2023 through November 18, 2023 for the 2023-24 Fiscal Year**

Financial Impact

General Fund (0101)	\$1,385,513.83
Child Development Fund (1212)	\$1,192.93
Cafeteria Fund (1313)	\$143,411.60
Deferred Maintenance (1414)	\$173,028.42
Capital Facilities Fund (2525)	\$541,104.79
Capital Facilities Agency Fund (2545)	\$61,738.09

Administrator
Gary Stine, Assistant Superintendent, Administrative Services

DATE OF BOARD APPROVAL DECEMBER 12, 2023
 2023/2024 SCHOOL YEAR
 OCTOBER 29, 2023 THROUGH NOVEMBER 4, 2023

DECREASED PURCHASE ORDER

<u>P.O.#</u>	<u>VENDOR NAME</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
		NONE	

CANCELED PURCHASE ORDERS

<u>P.O.#</u>	<u>VENDOR NAME</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
		NONE	

INCREASED PURCHASE ORDERS

<u>P.O.#</u>	<u>VENDOR NAME</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
T82C0031	BEST CONTRACTING SERVICES, INC.	1414-0203-0-5690-0000-8110-470-00082600	\$22,330.21
T82C0033	BEST CONTRACTING SERVICES, INC.	1414-0203-0-5690-0000-8110-430-00082600	\$17,038.07
T82B0322	AMBASSADOR AUTOMOTIVE	0101-0004-0-5690-1110-3600-865-00000000	\$5,000.00

PLACENTIA USD

PURCHASE ORDER DETAIL REPORT BY FUND

BOARD OF TRUSTEES MEETING 12/12/2023

FROM 10/29/2023

TO 11/04/2023

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>OBJECT DESCRIPTION</u>
T82B0662	SYNOVIA SOLUTIONS LLC	65,000.00	65,000.00	0107230005 5640	RENTAL
T82B0668	YAMAHA GOLF CARS OF CALIF INC	2,000.00	2,000.00	0100030019 5660	CONTRACTS-REPAIRS MAINT.
T82B0669	CRAFTSMAN WOOD FIRED PIZZA	500.00	500.00	0100030005 4338	FOOD SUPPLIES
T82C0528	IMAGINATION MACHINE	1,475.00	1,475.00	0190170112 5821	ASSEMBLIES
T82C0531	ART MASTERS ACADEMY LLC	2,665.00	2,665.00	0190170095 5821	ASSEMBLIES
T82C0532	RHYTHMO INC	15,775.00	15,775.00	0126000024 5810	PROFESSIONAL/CONSULTING SRV.
T82N0058	DARTCO TRANSMISSION SALES & SE	10,123.94	10,123.94	0107230005 5690	CONTRACTS-OTHER SERVICES
T82P1270	APPLE COMPUTER INC	89.99	89.99	0165000156 5815	INTERNET RESOURCE
T82P1307	AMAZON.COM CORPORATE CREDIT	380.27	380.27	0100030067 4210	BOOKS & REFERENCE MATERIALS
T82P1308	U.S. BANK	1,013.66	1,013.66	0156300028 5240	TRAINING & TRAVEL & CONFERENCE
T82P1309	CONVERT TEMP HVAC MECHANICAL S	4,980.25	4,980.25	0181501439 5660	CONTRACTS-REPAIRS MAINT.
T82P1310	CONVERT TEMP HVAC MECHANICAL S	4,980.25	4,980.25	0181501439 5660	CONTRACTS-REPAIRS MAINT.
T82P1312	U.S. BANK	1,333.92	1,333.92	0133100037 5240	TRAINING & TRAVEL & CONFERENCE
T82P1313	U.S. BANK	1,004.43	1,004.43	0133100037 5240	TRAINING & TRAVEL & CONFERENCE
T82P1314	U.S. BANK	671.60	671.60	0162660342 5240	TRAINING & TRAVEL & CONFERENCE
T82P1315	HAZ PARTY RENTALS	815.63	815.63	0190170201 5640	RENTAL
T82P1316	U.S. BANK	1,523.44	1,523.44	0141270047 5240	TRAINING & TRAVEL & CONFERENCE
T82P1317	AMAZON.COM CORPORATE CREDIT	133.66	133.66	0100030303 4301	MATERIALS AND SUPPLIES
T82P1318	JUMPSTART FOR YOUNG CHILDREN	934.97	934.97	0130100037 4210	BOOKS & REFERENCE MATERIALS
T82P1319	ARBOR SCIENTIFIC	300.88	300.88	0100030114 4301	MATERIALS AND SUPPLIES
T82P1320	AMAZON.COM CORPORATE CREDIT	339.08	339.08	0100030067 4210	BOOKS & REFERENCE MATERIALS
T82P1321	AMAZON.COM CORPORATE CREDIT	146.80	146.80	0100030019 4301	MATERIALS AND SUPPLIES
T82P1322	TWIG EDUCATION INC.	1,556.27	1,556.27	0163000098 4301	MATERIALS AND SUPPLIES
T82P1323	C R F - O C	1,100.00	1,100.00	0100030019 5310	DUES & MEMBERSHIPS
T82P1324	AMAZON.COM CORPORATE CREDIT	122.67	122.67	0100030235 4301	MATERIALS AND SUPPLIES
T82P1325	AMAZON.COM CORPORATE CREDIT	201.18	201.18	0100030019 4301	MATERIALS AND SUPPLIES
T82P1326	UNDERWOOD DISTRIBUTING CO	2,421.86	2,421.86	0100030019 4301	MATERIALS AND SUPPLIES
T82P1327	FIRST BOOK NATIONAL BOOK BANK	267.84	267.84	0130100024 4210	BOOKS & REFERENCE MATERIALS
T82P1328	AMAZON.COM CORPORATE CREDIT	492.19	492.19	0190170111 4301	MATERIALS AND SUPPLIES
T82P1329	FISHER SCIENTIFIC LLC	394.19	394.19	0100030019 4301	MATERIALS AND SUPPLIES
T82P1330	AMAZON.COM CORPORATE CREDIT	76.70	76.70	0100030312 4301	MATERIALS AND SUPPLIES

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PLACENTIA USD

PURCHASE ORDER DETAIL REPORT BY FUND

BOARD OF TRUSTEES MEETING 12/12/2023

FROM 10/29/2023

TO 11/04/2023

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>OBJECT DESCRIPTION</u>
T82P1331	ORANGE COUNTY ZOO	174.00	174.00	0190170193 5816	FIELD TRIPS / ADMISSION
T82P1332	CL WINDOW SHINE	2,750.00	2,750.00	0181502735 5670	CONTRACTS-OTHER MAINT.
T82P1333	AMAZON.COM CORPORATE CREDIT	261.67	261.67	0100030067 4210	BOOKS & REFERENCE MATERIALS
T82P1334	OCAD ASSOCIATION	2,281.25	2,281.25	0100030085 5310	DUES & MEMBERSHIPS
T82P1335	BREA TROPHY & ENGRAVING	46.44	46.44	0100030636 4308	OFFICE SUPPLIES
T82P1336	BSN SPORTS LLC	707.75	707.75	0167620012 4301	MATERIALS AND SUPPLIES
T82P1337	AMERICAN CASUAL	3,032.60	3,032.60	0107911095 4301	MATERIALS AND SUPPLIES
T82P1338	U.S. BANK	1,632.00	1,632.00	0156300028 5240	TRAINING & TRAVEL & CONFERENCE
T82P1339	AMAZON.COM CORPORATE CREDIT	357.54	357.54	0130100024 4210	BOOKS & REFERENCE MATERIALS
T82P1340	LRP PUBLICATIONS INC	280.00	280.00	0165360001 5815	INTERNET RESOURCE
T82P1341	B & H PHOTO VIDEO	48.93	48.93	0100040582 4308	OFFICE SUPPLIES
T82P1342	READ NATURALLY	580.00	580.00	0130100242 5815	INTERNET RESOURCE
T82P1343	SCHOOL SPECIALTY LLC	190.21	190.21	0190170111 4301	MATERIALS AND SUPPLIES
T82P1344	LEARNING RIGHTS LAW CENTER	9,000.00	9,000.00	0165000162 5817	LEGAL FEES SETTLEMENT AGMT
T82P1345	SIMMONS, JAMIE	6,300.00	6,300.00	0165000162 5817	LEGAL FEES SETTLEMENT AGMT
T82P1346	U.S. BANK	150.00	150.00	0100040582 5815	INTERNET RESOURCE
T82P1347	SOCCER 2 FUTBOL	734.06	734.06	0126000052 4301	MATERIALS AND SUPPLIES
T82P1348	AMAZON.COM CORPORATE CREDIT	20.11	20.11	0100030235 4301	MATERIALS AND SUPPLIES
T82P1349	AMAZON.COM CORPORATE CREDIT	64.49	64.49	0100040063 4308	OFFICE SUPPLIES
T82P1350	MAJOR LEAGUE PRINTING	2,254.44	2,254.44	0100030019 4301	MATERIALS AND SUPPLIES
T82P1351	U.S. BANK	217.48	217.48	0100040582 4301	MATERIALS AND SUPPLIES
T82P1352	AMAZON.COM CORPORATE CREDIT	58.90	58.90	0100030454 4308	OFFICE SUPPLIES
T82P1355	AMAZON.COM CORPORATE CREDIT	40.76	40.76	0100040675 4308	OFFICE SUPPLIES
T82P1356	AMAZON.COM CORPORATE CREDIT	487.50	487.50	0107200004 4317	OTHER TRANSPORTATION
T82P1357	AMAZON.COM CORPORATE CREDIT	19.42	19.42	0100030271 4301	MATERIALS AND SUPPLIES
T82P1358	AMAZON.COM CORPORATE CREDIT	178.40	178.40	0100030105 4301	MATERIALS AND SUPPLIES
T82P1359	AMAZON.COM CORPORATE CREDIT	346.33	346.33	0141270046 4301	MATERIALS AND SUPPLIES
T82P1360	AMAZON.COM CORPORATE CREDIT	273.94	273.94	0100030173 4301	MATERIALS AND SUPPLIES
T82P1361	ROY'S TRANSMISSION SERVICE	5,380.41	5,380.41	0107200004 5690	CONTRACTS-OTHER SERVICES
T82P1362	AMAZON.COM CORPORATE CREDIT	88.57	88.57	0100030291 4301	MATERIALS AND SUPPLIES
T82P1363	AMAZON.COM CORPORATE CREDIT	68.50	68.50	0100040582 4308	OFFICE SUPPLIES
T82P1364	AMAZON.COM CORPORATE CREDIT	104.41	104.41	0100030094 4301	MATERIALS AND SUPPLIES

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User ID: KJOHNSON

Report ID: PO010_Fund

<v. 030305>

Page No.: 2

Current Date: 11/06/2023

Current Time: 07:47:41

PLACENTIA USD

PURCHASE ORDER DETAIL REPORT BY FUND

BOARD OF TRUSTEES MEETING 12/12/2023

FROM 10/29/2023

TO 11/04/2023

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>OBJECT DESCRIPTION</u>
T82P1365	AMAZON.COM CORPORATE CREDIT	146.50	146.50	0141270046 4301	MATERIALS AND SUPPLIES
T82P1366	AMAZON.COM CORPORATE CREDIT	12.45	12.45	0107910996 4301	MATERIALS AND SUPPLIES
T82P1368	AMAZON.COM CORPORATE CREDIT	42.38	42.38	0100030115 4301	MATERIALS AND SUPPLIES
T82P1369	AMAZON.COM CORPORATE CREDIT	87.87	87.87	0100030253 4301	MATERIALS AND SUPPLIES
T82P1370	AMAZON.COM CORPORATE CREDIT	62.81	62.81	0100030277 4301	MATERIALS AND SUPPLIES
T82P1371	MIRACLE RECREATION EQUIP CO	29,193.45	29,193.45	0126000044 6490	EQUIPMENT DEP \$5000 & OVER
T82P1372	MIRACLE RECREATION EQUIP CO	20,822.85	20,822.85	0126000044 6490	EQUIPMENT DEP \$5000 & OVER
T82P1374	CITY OF PLACENTIA	1,083.59	1,083.59	0100040572 5809	OTHER OPERATING EXPENDITURES
T82P1375	AMAZON.COM CORPORATE CREDIT	24.71	24.71	0100030206 4301	MATERIALS AND SUPPLIES
T82P1376	CAROLINA BIOLOGICAL SUPPLY CO	376.84	376.84	0100050001 4301	MATERIALS AND SUPPLIES
T82P1377	SCHOLASTIC BOOK CLUBS INC	181.50	181.50	0100030091 4301	MATERIALS AND SUPPLIES
T82P1378	AGPARTS WORLDWIDE INC	1,558.66	1,558.66	0100040582 4343	COMP HRDWARE UNDER \$500
T82P1379	SAN DIEGO COUNTY OFFICE OF ED	500.00	500.00	0107911278 5240	TRAINING & TRAVEL & CONFERENCE
T82P1380	YARIJANIAN & ASSOCIATES	5,750.00	5,750.00	0165000162 5817	LEGAL FEES SETTLEMENT AGMT
T82P1381	GOPHER SPORT	252.31	252.31	0190170111 4301	MATERIALS AND SUPPLIES
T82P1382	BROAD REACH	922.21	922.21	0100030322 4210	BOOKS & REFERENCE MATERIALS
T82P1383	DEMCO INC	215.56	215.56	0190170034 4301	MATERIALS AND SUPPLIES
T82P1384	AMERICAN CASUAL	718.36	718.36	0190170224 4301	MATERIALS AND SUPPLIES
T82P1385	AMAZON.COM CORPORATE CREDIT	424.67	333.67	0100030274 4301	MATERIALS AND SUPPLIES
			45.13	0100030904 4308	OFFICE SUPPLIES
			45.87	0107910916 4301	MATERIALS AND SUPPLIES
T82P1386	GOPHER SPORT	78.90	78.90	0167620021 4301	MATERIALS AND SUPPLIES
T82P1387	U.S. BANK	108.00	108.00	0165000156 5815	INTERNET RESOURCE
T82P1388	APPLE COMPUTER INC	299.99	299.99	0165000162 5815	INTERNET RESOURCE
T82P1389	SUPPLYMASTER INC	168.68	168.68	0100030215 4343	COMP HRDWARE UNDER \$500
T82P1390	AMAZON.COM CORPORATE CREDIT	273.06	273.06	0165000159 4343	COMP HRDWARE UNDER \$500
T82P1391	AMAZON.COM CORPORATE CREDIT	138.95	138.95	0165000159 4301	MATERIALS AND SUPPLIES
T82P1392	AMAZON.COM CORPORATE CREDIT	65.22	65.22	0165000156 4301	MATERIALS AND SUPPLIES
T82P1393	AMAZON.COM CORPORATE CREDIT	18.20	18.20	0165000162 4301	MATERIALS AND SUPPLIES
T82P1394	AARDVARK CLAY & SUPPLIES INC	426.80	426.80	0100030052 4301	MATERIALS AND SUPPLIES
T82P1395	AMAZON.COM CORPORATE CREDIT	63.03	63.03	0165000162 4301	MATERIALS AND SUPPLIES
T82P1396	AMAZON.COM CORPORATE CREDIT	283.99	283.99	0100030034 4301	MATERIALS AND SUPPLIES

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T82P1397	AMAZON.COM CORPORATE CREDIT	379.24	379.24	0165000156 4301	MATERIALS AND SUPPLIES
T82P1398	AMAZON.COM CORPORATE CREDIT	93.46	93.46	0165000141 4301	MATERIALS AND SUPPLIES
T82P1399	AMAZON.COM CORPORATE CREDIT	55.83	55.83	0100030082 4301	MATERIALS AND SUPPLIES
T82P1400	AMAZON.COM CORPORATE CREDIT	176.61	176.61	0100030166 4301	MATERIALS AND SUPPLIES
T82P1401	AMAZON.COM CORPORATE CREDIT	163.11	163.11	0165000156 4343	COMP HRDWARE UNDER \$500
T82P1402	STEWART SIGNS	1,005.55	20.00	0100030253 4301	MATERIALS AND SUPPLIES
			985.55	0100030253 5809	OTHER OPERATING EXPENDITURES
T82P1403	AMAZON.COM CORPORATE CREDIT	9.75	9.75	0100030129 4301	MATERIALS AND SUPPLIES
T82P1404	EPIC SPORTS	442.97	442.97	0190170104 4301	MATERIALS AND SUPPLIES
T82P1405	CALSPRA	250.00	250.00	0100041484 5310	DUES & MEMBERSHIPS
T82P1406	ENABLING DEVICES/ TOYS FOR SPE	372.45	372.45	0165000074 4301	MATERIALS AND SUPPLIES
T82P1407	ATTAINMENT CO INC	101.79	101.79	0165000074 4301	MATERIALS AND SUPPLIES
T82P1408	INSTITUTE FOR MULTI-SENSORY ED	95.00	95.00	0165000141 5815	INTERNET RESOURCE
T82P1409	SCHOLASTIC CLASSROOM MAGAZINES	204.84	204.84	0165000159 4301	MATERIALS AND SUPPLIES
T82P1410	AARDVARK CLAY & SUPPLIES INC	1,337.10	1,337.10	0190170051 4301	MATERIALS AND SUPPLIES
T82P1411	AMAZON.COM CORPORATE CREDIT	217.48	217.48	0100030253 4301	MATERIALS AND SUPPLIES
T82P1415	AMAZON.COM CORPORATE CREDIT	116.95	116.95	0190170092 4301	MATERIALS AND SUPPLIES
T82V0110	FLEET SERVICES	5,599.99	5,599.99	0107200004 6590	EQUIPMENT REPL DEP \$5000 & OVR
T82V0111	U S AIRCONDITIONING DISTRIBUTO	5,925.05	5,925.05	0181500084 6490	EQUIPMENT DEP \$5000 & OVER
T82V0112	GIGAKOM	71,447.97	418.38	0163870061 4301	MATERIALS AND SUPPLIES
			11,843.17	0163870061 4343	COMP HRDWARE UNDER \$500
			41,278.32	0163870061 4410	EQUIP NO DEP \$500-\$4999
			14,811.49	0163870061 4411	COMP HARDWRE NO DEP \$500-\$4999
			3,096.61	0163870071 4343	COMP HRDWARE UNDER \$500
T82V0113	HIRSCH PIPE & SUPPLY CO	7,165.47	7,165.47	0181500283 6490	EQUIPMENT DEP \$5000 & OVER
T82V0114	BORDERLAN SECURITY	45,014.54	130.02	0100040582 4301	MATERIALS AND SUPPLIES
			32,883.54	0100040582 5815	INTERNET RESOURCE
			12,000.98	0100040582 6411	HARDWARE/DEP \$5,000 AN ABOVE
T82V0115	AMAZON.COM CORPORATE CREDIT	2,606.69	20.00	0100040582 4301	MATERIALS AND SUPPLIES
			2,586.69	0100040582 4343	COMP HRDWARE UNDER \$500
T82V0116	OTICON INC	678.15	678.15	0165000074 4410	EQUIP NO DEP \$500-\$4999
T82V0117	OTICON INC	672.49	672.49	0165000074 4410	EQUIP NO DEP \$500-\$4999

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T82V0118	B & H PHOTO VIDEO	901.54	901.54	0100040057 4411	COMP HARDWRE NO DEP \$500-\$4999
Fund 01 Total:		370,286.34	370,286.34		

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T82P1353	AMAZON.COM CORPORATE CREDIT	199.96	61.96	1290620007 4301	MATERIALS AND SUPPLIES
			138.00	1290620009 4301	MATERIALS AND SUPPLIES
	Fund 12 Total:	199.96	199.96		

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T82N0059	OLD GROVE ORANGE INC	143,411.60	143,411.60	1354670002 4710	FOOD
	Fund 13 Total:	143,411.60	143,411.60		

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T82P1413	THE GARLAND COMPANY INC	53,761.95	2,300.00	1402030035 5690	CONTRACTS-OTHER SERVICES
			51,461.95	1402030269 5690	CONTRACTS-OTHER SERVICES
T82P1414	THE GARLAND COMPANY INC	18,505.08	18,505.08	1402030035 5690	CONTRACTS-OTHER SERVICES
	Fund 14 Total:	72,267.03	72,267.03		

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T82V0119	MIRACLE RECREATION EQUIP CO	112,833.42	112,833.42	2592650010 6170	LAND IMPROVEMENTS
T82V0120	MIRACLE RECREATION EQUIP CO	112,833.42	112,833.42	2592650009 6170	LAND IMPROVEMENTS
T82V0121	MIRACLE RECREATION EQUIP CO	112,833.42	112,833.42	2592650008 6170	LAND IMPROVEMENTS
T82V0122	MIRACLE RECREATION EQUIP CO	116,852.41	116,852.41	2592650004 6170	LAND IMPROVEMENTS
	Fund 25 Total:	455,352.67	455,352.67		

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T82C0529	PUBLIC ECONOMICS INC	30,000.00	30,000.00	4591500034 5810	PROFESSIONAL/CONSULTING SRV.
	Fund 45 Total:	30,000.00	30,000.00		

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Total Account Amount:			1,071,517.60		

DATE OF BOARD APPROVAL DECEMBER 12, 2023
 2023/2024 SCHOOL YEAR
 NOVEMBER 5, 2023 THROUGH NOVEMBER 11, 2023

DECREASED PURCHASE ORDER

<u>P.O.#</u>	<u>VENDOR NAME</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
		NONE	

CANCELED PURCHASE ORDERS

<u>P.O.#</u>	<u>VENDOR NAME</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
		NONE	

INCREASED PURCHASE ORDERS

<u>P.O.#</u>	<u>VENDOR NAME</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
T82B0500	SMART & FINAL	0101-0003-0-4338-1110-1000-220-00000000	\$300.00
T82B0295	PACIFIC COACHWAYS CHARTER SERVICE	0101-0723-0-5816-1110-3600-865-00000000	\$5,000.00
T82B0630	RELIABLE IMAGING	0101-0003-0-4301-1110-1000-330-00000000	\$1,000.00

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T82B0670	NILES BIOLOGICAL	105.00	105.00	0163000075 4301	MATERIALS AND SUPPLIES
T82B0671	SOUTHWEST SCHOOL & OFFICE SUPP	750.00	750.00	0100040549 4301	MATERIALS AND SUPPLIES
T82C0534	SECO ELECTRIC & LIGHTING	4,481.52	4,481.52	0181500482 5690	CONTRACTS-OTHER SERVICES
T82C0535	SECO ELECTRIC & LIGHTING	2,107.58	2,107.58	0181502845 5690	CONTRACTS-OTHER SERVICES
T82C0536	EASTERDAY CONSTRUCTION INC	3,050.00	3,050.00	0181502066 5690	CONTRACTS-OTHER SERVICES
T82C0537	EASTERDAY CONSTRUCTION INC	3,275.00	3,275.00	0181501506 5690	CONTRACTS-OTHER SERVICES
T82C0538	EASTERDAY CONSTRUCTION INC	2,500.00	2,500.00	0181501680 5690	CONTRACTS-OTHER SERVICES
T82C0539	I & B FLOORING	3,328.00	3,328.00	0181502003 5690	CONTRACTS-OTHER SERVICES
T82C0540	SECO ELECTRIC & LIGHTING	3,542.00	3,542.00	0181502660 5690	CONTRACTS-OTHER SERVICES
T82C0544	MEET THE MASTERS INC	2,643.14	2,643.14	0167620048 5810	PROFESSIONAL/CONSULTING SRV.
T82C0545	DUDLEY J WIEST PHD PSYCHOLOGIS	6,000.00	6,000.00	0165000156 5810	PROFESSIONAL/CONSULTING SRV.
T82P1418	WESTERN PSYCHOLOGICAL SERVICES	344.52	344.52	0165000156 4305	STUDENT TESTING
T82P1420	AARDVARK CLAY & SUPPLIES INC	519.50	519.50	0100030159 4301	MATERIALS AND SUPPLIES
T82P1421	ZIERER, HARRISON	14,000.00	14,000.00	0190170096 5821	ASSEMBLIES
T82P1422	GANAHL LUMBER CO	11,430.43	11,430.43	0181502338 4313	MAINTENANCE
T82P1423	KAP7 INTERNATIONAL INC	673.42	673.42	0167620016 4301	MATERIALS AND SUPPLIES
T82P1424	SO CAL GRAD	444.06	444.06	0100030095 4301	MATERIALS AND SUPPLIES
T82P1425	BC TRAFFIC SPECIALIST	1,218.00	1,218.00	0181502330 4313	MAINTENANCE
T82P1428	PROFESSIONAL TURF SPECIALTIES	5,200.00	5,200.00	0100040110 5690	CONTRACTS-OTHER SERVICES
T82P1429	U.S. BANK	631.59	631.59	0133100037 5240	TRAINING & TRAVEL & CONFERENCE
T82P1430	DEMCO INC	248.07	248.07	0100030067 4301	MATERIALS AND SUPPLIES
T82P1433	RADIO SERVICE INC	1,962.49	1,962.49	0181502619 5690	CONTRACTS-OTHER SERVICES
T82P1435	MONTGOMERY HARDWARE CO	4,068.06	4,068.06	0181501065 5690	CONTRACTS-OTHER SERVICES
T82P1436	DIGITAL TELECOMMUNICATION CORP	932.16	932.16	0100040582 4301	MATERIALS AND SUPPLIES
T82P1437	ORANGE COUNTY FIRE PROTECTION	977.44	977.44	0181502621 5660	CONTRACTS-REPAIRS MAINT.
T82P1438	ORANGE COUNTY FIRE PROTECTION	1,508.00	1,508.00	0181502413 5660	CONTRACTS-REPAIRS MAINT.
T82P1439	ORANGE COUNTY FIRE PROTECTION	1,006.88	1,006.88	0181502589 5660	CONTRACTS-REPAIRS MAINT.
T82P1440	ORANGE COUNTY FIRE PROTECTION	980.00	980.00	0181500815 5690	CONTRACTS-OTHER SERVICES
T82P1441	ORANGE COUNTY FIRE PROTECTION	980.00	980.00	0181500301 5660	CONTRACTS-REPAIRS MAINT.
T82P1442	RAND AIRE MECHANICAL CONTRACTO	26,960.00	26,960.00	0181500418 5690	CONTRACTS-OTHER SERVICES
T82P1443	AMAZON.COM CORPORATE CREDIT	1,840.75	1,093.64	0100040582 4301	MATERIALS AND SUPPLIES

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Current Date: 11/13/2023

Current Time: 06:48:11

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T82P1443	*** CONTINUED ***				
			747.11	0100040582 4343	COMP HRDWARE UNDER \$500
T82P1444	MONTGOMERY HARDWARE CO	2,904.96	2,904.96	0181500294 5690	CONTRACTS-OTHER SERVICES
T82P1446	AMAZON.COM CORPORATE CREDIT	293.52	293.52	0156300028 4301	MATERIALS AND SUPPLIES
T82P1447	AMAZON.COM CORPORATE CREDIT	187.00	187.00	0100030271 4112	LOST TEXTBOOKS & CORE MATL
T82P1448	CAROLINA BIOLOGICAL SUPPLY CO	150.85	150.85	0100030063 4301	MATERIALS AND SUPPLIES
T82P1449	SOUTHWEST SCHOOL & OFFICE SUPP	39.15	39.15	0100030226 4301	MATERIALS AND SUPPLIES
T82P1450	AQUARIUM OF THE PACIFIC	387.00	387.00	0100030253 5816	FIELD TRIPS / ADMISSION
T82P1451	U.S. BANK	249.95	249.95	0100040582 5815	INTERNET RESOURCE
T82P1452	B & H PHOTO VIDEO	5,989.32	5,989.32	0163870061 4343	COMP HRDWARE UNDER \$500
T82P1453	CITY OF SANTA ANA	510.00	510.00	0163870071 5816	FIELD TRIPS / ADMISSION
T82P1454	MEDCO SUPPLY COMPANY	959.33	959.33	0100030070 4301	MATERIALS AND SUPPLIES
T82P1455	C R F - O C	1,100.00	1,100.00	0100030019 5310	DUES & MEMBERSHIPS
T82P1457	SCHOOL SPECIALTY LLC	29.33	29.33	0100030312 4301	MATERIALS AND SUPPLIES
T82P1458	CALIFORNIA EDUCATIONAL RESEARC	950.00	950.00	0100040598 5240	TRAINING & TRAVEL & CONFERENCE
T82P1459	GOPHER SPORT	179.32	179.32	0167620019 4301	MATERIALS AND SUPPLIES
T82P1460	AMAZON.COM CORPORATE CREDIT	53.03	53.03	0100030105 4301	MATERIALS AND SUPPLIES
T82P1461	AMAZON.COM CORPORATE CREDIT	187.70	187.70	0100030119 4301	MATERIALS AND SUPPLIES
T82P1462	AMAZON.COM CORPORATE CREDIT	247.67	247.67	0100030129 4301	MATERIALS AND SUPPLIES
T82P1463	AMAZON.COM CORPORATE CREDIT	26.07	26.07	0163000098 4301	MATERIALS AND SUPPLIES
T82P1464	AMAZON.COM CORPORATE CREDIT	195.33	195.33	0100030082 4343	COMP HRDWARE UNDER \$500
T82P1465	AMAZON.COM CORPORATE CREDIT	54.36	54.36	0165000156 4301	MATERIALS AND SUPPLIES
T82P1466	AMAZON.COM CORPORATE CREDIT	32.61	32.61	0165000141 4301	MATERIALS AND SUPPLIES
T82P1467	AMAZON.COM CORPORATE CREDIT	65.87	65.87	0165000159 4301	MATERIALS AND SUPPLIES
T82P1468	AMAZON.COM CORPORATE CREDIT	337.06	337.06	0165000141 4301	MATERIALS AND SUPPLIES
T82P1469	LEARNING WITHOUT TEARS	313.03	313.03	0156400259 4301	MATERIALS AND SUPPLIES
T82V0123	REFRIGERATION SUPPLIES DIST	5,300.06	5,300.06	0181500015 6490	EQUIPMENT DEP \$5000 & OVER
T82V0125	RICOH PRINTING SYSTEMS AMERICA	2,448.82	2,448.82	0163870061 4411	COMP HARDWRE NO DEP \$500-\$4999
T82V0126	APPLE COMPUTER INC	20,729.93	20,729.93	0163870061 4411	COMP HARDWRE NO DEP \$500-\$4999
T82V0127	WORLD OF WEIGHTLIFTING	3,667.33	3,667.33	0167620016 4410	EQUIP NO DEP \$500-\$4999
	Fund 01 Total:	155,296.21	155,296.21		

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T82P1426	SUPPLYMASTER INC	236.36	236.36	1261050007 4343	COMP HRDWARE UNDER \$500
Fund 12 Total:		236.36	236.36		

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T82P1416	THE GARLAND COMPANY INC	39,147.10	39,147.10	1402030282 5690	CONTRACTS-OTHER SERVICES
T82P1417	THE GARLAND COMPANY INC	22,508.66	22,508.66	1402030280 5690	CONTRACTS-OTHER SERVICES
T82P1427	THE GARLAND COMPANY INC	39,105.63	39,105.63	1402030281 5690	CONTRACTS-OTHER SERVICES
Fund 14 Total:		100,761.39	100,761.39		

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T82C0541	I & B FLOORING	1,467.00	1,467.00	2592610032 6274	OTHER CONSTRUCTION
T82C0542	I & B FLOORING	1,232.70	1,232.70	2592560010 6274	OTHER CONSTRUCTION
T82P1419	THE GARLAND COMPANY INC	25,252.63	25,252.63	2592650002 6274	OTHER CONSTRUCTION
T82P1431	SIGN A RAMA	512.38	512.38	2592650005 6274	OTHER CONSTRUCTION
T82P1434	CALIF DEPT OF ED	700.00	700.00	2592540017 5809	OTHER OPERATING EXPENDITURES
Fund 25 Total:		29,164.71	29,164.71		

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FROM 11/05/2023

TO 11/11/2023

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>OBJECT DESCRIPTION</u>
T82C0533	SECO ELECTRIC & LIGHTING	4,887.59	4,887.59	4592610054 6274	OTHER CONSTRUCTION
T82C0543	I & B FLOORING	5,462.00	5,462.00	4592610053 6274	OTHER CONSTRUCTION
T82P1470	GEOTEK INC	12,315.00	12,315.00	4591500161 6291	OTHER BLDG & PLANNING EXP.
Fund 45 Total:		22,664.59	22,664.59		

PLACENTIA USD

PURCHASE ORDER DETAIL REPORT BY FUND

BOARD OF TRUSTEES MEETING 12/12/2023

FROM 11/05/2023

TO 11/11/2023

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>OBJECT DESCRIPTION</u>
Total Account Amount:			308,123.26		

DATE OF BOARD APPROVAL DECEMBER 12, 2023

2023/2024 SCHOOL YEAR

NOVEMBER 12, 2023 THROUGH NOVEMBER 18, 2023

DECREASED PURCHASE ORDER

<u>P.O.#</u>	<u>VENDOR NAME</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
		NONE	

CANCELED PURCHASE ORDERS

<u>P.O.#</u>	<u>VENDOR NAME</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
		NONE	

INCREASED PURCHASE ORDERS

<u>P.O.#</u>	<u>VENDOR NAME</u>	<u>ACCOUNT NUMBER</u>	<u>AMOUNT</u>
T82B0018	HARBOTTLE LAW GROUP	0101-0004-0-5807-1110-3130-705-00010900	\$65,000.00
T82B0158	EB BRADLEY	0101-8150-0-4313-0000-8110-850-00082700	\$3,000.00
T82P0327	ORANGE COUNTY FIRE PROTECTION	0101-8150-0-4313-0000-8110-850-00084000	\$2,000.00
T82B0307	COUNTRY CITY TOWING INC	0101-0723-0-5809-1110-3600-865-00000000	\$700.00
T82B0323	A Z BUS SALES	0101-0723-0-5690-1110-3600-865-00000000	\$3,500.00
T82P0525	THE HITT COMPANIES	0101-0003-0-4301-1110-1000-130-00015600	\$12.00
T82P1233	THE HITT COMPANIES	0101-0003-0-4301-1110-1000-100-00000000	\$12.00

PLACENTIA USD

PURCHASE ORDER DETAIL REPORT BY FUND

BOARD OF TRUSTEES MEETING 12/12/2023

FROM 11/12/2023

TO 11/18/2023

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>OBJECT DESCRIPTION</u>
T82B0672	COSTCO WHOLESALE	2,500.00	2,500.00	0100030434 4338	FOOD SUPPLIES
T82B0673	SOUTHWEST SCHOOL & OFFICE SUPP	2,500.00	2,500.00	0100040620 4308	OFFICE SUPPLIES
T82C0546	IMAGINATION MACHINE	1,475.00	1,475.00	0190170193 5821	ASSEMBLIES
T82C0547	EASTERDAY CONSTRUCTION INC	1,575.00	1,575.00	0181501625 5690	CONTRACTS-OTHER SERVICES
T82C0548	FM THOMAS AIR CONDITIONING	19,015.78	19,015.78	0132130051 6274	OTHER CONSTRUCTION
T82C0550	I & B FLOORING	38,343.72	38,343.72	0126000047 6274	OTHER CONSTRUCTION
T82C0551	SECO ELECTRIC & LIGHTING	17,160.49	17,160.49	0126000047 6274	OTHER CONSTRUCTION
T82C0552	DISCOVERY CUBE ORANGE COUNTY	947.50	947.50	0190170112 5821	ASSEMBLIES
T82C0553	PARADIGM HEALTHCARE SVCS	150,000.00	125,000.00	0191080008 5110	SUB-AGREEMENTS FOR SERVICES
			25,000.00	0191080008 5809	OTHER OPERATING EXPENDITURES
T82C0554	SAN JOAQUIN OFFICE OF EDUCATIO	50,000.00	50,000.00	0165000022 5810	PROFESSIONAL/CONSULTING SRV.
T82C0555	SOUTHERN CALIFORNIA SENSORY	45,000.00	45,000.00	0191080007 5110	SUB-AGREEMENTS FOR SERVICES
T82C0556	WEST COAST ARBORISTS	4,125.00	4,125.00	0100040084 5690	CONTRACTS-OTHER SERVICES
T82P1471	AMAZON.COM CORPORATE CREDIT	183.29	183.29	0130100136 4301	MATERIALS AND SUPPLIES
T82P1472	TEACHERS PAY TEACHERS	49.99	49.99	0165000156 5815	INTERNET RESOURCE
T82P1473	TEACHERS PAY TEACHERS	156.95	156.95	0165000159 4301	MATERIALS AND SUPPLIES
T82P1474	FULLERTON COLLEGE	1,080.00	1,080.00	0100030879 5640	RENTAL
T82P1475	ONE CIRCLE FOUNDATION	449.00	449.00	0130100024 5240	TRAINING & TRAVEL & CONFERENCE
T82P1476	ORANGE COUNTY DEPT OF ED	530.00	530.00	0190170089 5816	FIELD TRIPS / ADMISSION
T82P1477	ROY'S TRANSMISSION SERVICE	3,993.94	3,993.94	0107200004 5690	CONTRACTS-OTHER SERVICES
T82P1478	WEVIDEO INC	2,480.13	2,480.13	0163870061 5815	INTERNET RESOURCE
T82P1479	RIVERSIDE INSIGHTS	590.15	590.15	0100040531 5815	INTERNET RESOURCE
T82P1480	GOPHER SPORT	258.82	258.82	0100030121 4301	MATERIALS AND SUPPLIES
T82P1481	MUSIC IN MOTION	1,835.48	1,835.48	0167620029 4301	MATERIALS AND SUPPLIES
T82P1483	AMAZON.COM CORPORATE CREDIT	238.05	238.05	0107910915 4301	MATERIALS AND SUPPLIES
T82P1484	AMAZON.COM CORPORATE CREDIT	2,836.10	88.09	0100040582 4301	MATERIALS AND SUPPLIES
			2,748.01	0100040582 4343	COMP HRDWARE UNDER \$500
T82P1485	SOUTHWEST SCHOOL & OFFICE SUPP	211.08	211.08	0100040847 4301	MATERIALS AND SUPPLIES
T82P1486	BERTRAND MUSIC ENTERPRISES	169.52	169.52	0190170097 4301	MATERIALS AND SUPPLIES
T82P1487	IRVINE PARK RAILROAD	975.00	975.00	0190170089 5816	FIELD TRIPS / ADMISSION
T82P1488	RADIO SERVICE INC	624.88	624.88	0190170192 4308	OFFICE SUPPLIES

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PLACENTIA USD

PURCHASE ORDER DETAIL REPORT BY FUND

BOARD OF TRUSTEES MEETING 12/12/2023

FROM 11/12/2023 TO 11/18/2023

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>OBJECT DESCRIPTION</u>
T82P1489	LYTLE SCREENPRINTING INC	936.35	936.35	0100040057 5809	OTHER OPERATING EXPENDITURES
T82P1490	FARIA SYSTEMS INC	1,830.26	1,830.26	0100050001 5815	INTERNET RESOURCE
T82P1491	NEWPORT BAY CONSERVANCY	325.00	325.00	0190170089 5816	FIELD TRIPS / ADMISSION
T82P1492	FOLLETT SCHOOL SOLUTIONS LLC	199.00	199.00	0100050001 4301	MATERIALS AND SUPPLIES
T82P1494	AMAZON.COM CORPORATE CREDIT	46.10	46.10	0100030583 4301	MATERIALS AND SUPPLIES
T82P1495	AMAZON.COM CORPORATE CREDIT	55.40	55.40	0100030086 4301	MATERIALS AND SUPPLIES
T82P1496	AMAZON.COM CORPORATE CREDIT	32.93	32.93	0100030615 4301	MATERIALS AND SUPPLIES
T82P1497	AMAZON.COM CORPORATE CREDIT	163.56	163.56	0190170097 4301	MATERIALS AND SUPPLIES
T82P1498	AMAZON.COM CORPORATE CREDIT	199.57	199.57	0100030155 4301	MATERIALS AND SUPPLIES
T82P1499	APPLE COMPUTER INC	49.99	49.99	0165000162 4342	COMP SOFTWARE UNDER \$500
T82P1500	APPLE COMPUTER INC	329.16	329.16	0165000156 4343	COMP HRDWARE UNDER \$500
T82P1501	AMAZON.COM CORPORATE CREDIT	516.37	516.37	0100030141 4301	MATERIALS AND SUPPLIES
T82P1502	AMAZON.COM CORPORATE CREDIT	343.22	343.22	0107911187 4301	MATERIALS AND SUPPLIES
T82P1505	AVID CENTER	645.00	645.00	0100040620 5240	TRAINING & TRAVEL & CONFERENCE
T82P1506	AMAZON.COM CORPORATE CREDIT	584.53	584.53	0163870061 4301	MATERIALS AND SUPPLIES
T82P1507	AMAZON.COM CORPORATE CREDIT	119.57	119.57	0100040582 4343	COMP HRDWARE UNDER \$500
T82P1508	ZIERER, HARRISON	12,600.00	200.00	0190170090 4301	MATERIALS AND SUPPLIES
			5,900.00	0190170090 5640	RENTAL
			6,500.00	0190170090 5810	PROFESSIONAL/CONSULTING SRV.
T82P1510	GOPHER SPORT	84.42	84.42	0167620019 4301	MATERIALS AND SUPPLIES
T82P1511	HOLLAR SPEECH & LANGUAGE THERA	2,800.00	2,800.00	0165000156 5810	PROFESSIONAL/CONSULTING SRV.
T82P1512	AMAZON.COM CORPORATE CREDIT	115.41	115.41	0100040061 4308	OFFICE SUPPLIES
T82P1513	AMAZON.COM CORPORATE CREDIT	100.56	100.56	0100030094 4301	MATERIALS AND SUPPLIES
T82P1514	AMAZON.COM CORPORATE CREDIT	212.18	212.18	0107910721 4301	MATERIALS AND SUPPLIES
T82P1515	SUPPLYMASTER INC	472.71	472.71	0100030647 4343	COMP HRDWARE UNDER \$500
T82P1516	AMAZON.COM CORPORATE CREDIT	39.24	39.24	0100040573 4301	MATERIALS AND SUPPLIES
T82P1518	AMAZON.COM CORPORATE CREDIT	274.93	274.93	0167620047 4301	MATERIALS AND SUPPLIES
T82P1519	AMAZON.COM CORPORATE CREDIT	353.04	353.04	0100030067 4210	BOOKS & REFERENCE MATERIALS
T82P1520	RENAISSANCE LEARNING INC	2,785.00	2,785.00	0190170104 5815	INTERNET RESOURCE
T82P1521	NATIONAL BUSINESS FURN LLC	355.91	355.91	0100030138 4301	MATERIALS AND SUPPLIES
T82P1522	AMAZON.COM CORPORATE CREDIT	22.79	22.79	0100030138 4301	MATERIALS AND SUPPLIES
T82P1523	AMAZON.COM CORPORATE CREDIT	29.36	29.36	0100030105 4343	COMP HRDWARE UNDER \$500

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PLACENTIA USD

PURCHASE ORDER DETAIL REPORT BY FUND

BOARD OF TRUSTEES MEETING 12/12/2023

FROM 11/12/2023

TO 11/18/2023

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>OBJECT DESCRIPTION</u>
T82P1524	SOUTHERN CALIFORNIA NEWS GROUP	3,764.11	1,254.71	0132130076 5806	ADVERTISEMENT EXPENSE
			1,254.70	0132130077 5806	ADVERTISEMENT EXPENSE
			1,254.70	0132130078 5806	ADVERTISEMENT EXPENSE
T82P1525	ARBOR SCIENTIFIC	430.01	430.01	0100030094 4301	MATERIALS AND SUPPLIES
T82P1526	RENAISSANCE LEARNING INC	4,608.40	4,608.40	0190170069 5815	INTERNET RESOURCE
T82P1527	SCHOOL OUTFITTERS LLC	14,798.92	14,798.92	0163870061 4301	MATERIALS AND SUPPLIES
T82P1528	GIMKIT INC	1,000.00	1,000.00	0100030085 5815	INTERNET RESOURCE
T82P1529	DIVISION OF THE STATE ARCHITEC	1,297.25	1,297.25	0132130079 6220	DSA FEES
T82P1530	AUTOLIFT SERVICES INC	21,627.46	21,627.46	0107230005 5660	CONTRACTS-REPAIRS MAINT.
T82P1531	H3 CUSTOMS	1,063.03	1,063.03	0190170197 5809	OTHER OPERATING EXPENDITURES
T82P1532	COAST ARBOR	8,700.00	8,700.00	0181502846 5690	CONTRACTS-OTHER SERVICES
T82P1533	SELMAN CHEVROLET	6,325.60	6,325.60	0107200004 5690	CONTRACTS-OTHER SERVICES
T82P1534	SERVPRO OF DOWNEY	2,377.10	2,377.10	0181502847 5690	CONTRACTS-OTHER SERVICES
T82P1535	SERVPRO OF DOWNEY	1,134.24	1,134.24	0181500302 5690	CONTRACTS-OTHER SERVICES
T82P1536	SERVPRO OF DOWNEY	2,064.53	2,064.53	0181500230 5690	CONTRACTS-OTHER SERVICES
T82P1537	SERVPRO OF DOWNEY	1,794.92	1,794.92	0181501819 5690	CONTRACTS-OTHER SERVICES
T82P1538	SERVPRO OF DOWNEY	3,736.50	3,736.50	0181500097 5690	CONTRACTS-OTHER SERVICES
T82P1539	SERVPRO OF DOWNEY	4,165.07	4,165.07	0181501819 5690	CONTRACTS-OTHER SERVICES
T82P1540	APPLE COMPUTER INC	249.99	249.99	0165000162 4342	COMP SOFTWARE UNDER \$500
T82P1541	ESEA NETWORK	7,657.00	7,657.00	0107911302 5240	TRAINING & TRAVEL & CONFERENCE
T82P1542	CA LEAGUE OF SCHOOLS	395.00	395.00	0100030158 5310	DUES & MEMBERSHIPS
T82P1543	FIRST TEE	3,250.00	3,250.00	0160100005 4301	MATERIALS AND SUPPLIES
T82P1544	SILVER LINING TRAVEL	130.00	130.00	0140350153 5240	TRAINING & TRAVEL & CONFERENCE
T82P1545	AMERICAN CASUAL	648.91	648.91	0190170224 4301	MATERIALS AND SUPPLIES
T82P1546	AMAZON.COM CORPORATE CREDIT	1,044.14	297.03	0100040582 4301	MATERIALS AND SUPPLIES
			747.11	0100040582 4343	COMP HRDWARE UNDER \$500
T82P1547	APPLE COMPUTER INC	49.99	49.99	0165000162 4342	COMP SOFTWARE UNDER \$500
T82P1549	APPLE COMPUTER INC	329.16	4.00	0165000156 4301	MATERIALS AND SUPPLIES
			325.16	0165000156 4343	COMP HRDWARE UNDER \$500
T82P1550	TEACHERS PAY TEACHERS	50.45	50.45	0165000141 4301	MATERIALS AND SUPPLIES
T82P1551	AMAZON.COM CORPORATE CREDIT	734.23	734.23	0100040676 4301	MATERIALS AND SUPPLIES
T82P1552	AMAZON.COM CORPORATE CREDIT	23.93	23.93	0165000162 4301	MATERIALS AND SUPPLIES

PLACENTIA USD

PURCHASE ORDER DETAIL REPORT BY FUND

BOARD OF TRUSTEES MEETING 12/12/2023

FROM 11/12/2023

TO 11/18/2023

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>OBJECT DESCRIPTION</u>
T82P1553	AMAZON.COM CORPORATE CREDIT	7.17	7.17	0165000156 4301	MATERIALS AND SUPPLIES
T82P1554	AMAZON.COM CORPORATE CREDIT	195.64	195.64	0190170097 4301	MATERIALS AND SUPPLIES
T82P1556	AMAZON.COM CORPORATE CREDIT	132.64	132.64	0100030879 4308	OFFICE SUPPLIES
T82P1558	AMAZON.COM CORPORATE CREDIT	305.89	305.89	0100030271 4301	MATERIALS AND SUPPLIES
T82P1559	FOLLETT SCHOOL SOLUTIONS LLC	1,420.02	1,420.02	0100030119 4210	BOOKS & REFERENCE MATERIALS
T82P1560	AMAZON.COM CORPORATE CREDIT	115.30	115.30	0100030129 4301	MATERIALS AND SUPPLIES
T82P1561	CAMBRIDGE UNIVERSITY PRESS & A	10,360.00	10,360.00	0167620067 5310	DUES & MEMBERSHIPS
T82P1562	WESTERN PSYCHOLOGICAL SERVICES	194.98	194.98	0165000156 4305	STUDENT TESTING
T82V0128	BSN SPORTS LLC	5,082.82	5,082.82	0167620016 4410	EQUIP NO DEP \$500-\$4999
T82V0129	BSN SPORTS LLC	6,873.99	6,873.99	0167620016 6490	EQUIPMENT DEP \$5000 & OVER
T82V0130	RX FITNESS EQUIPMENT	24,544.23	24,544.23	0167620016 4410	EQUIP NO DEP \$500-\$4999
T82V0131	WORLDEYECAM INC	5,789.20	5,789.20	0181500797 6490	EQUIPMENT DEP \$5000 & OVER
T82V0132	AMAZON.COM CORPORATE CREDIT	2,108.61	20.00	0100040582 4301	MATERIALS AND SUPPLIES
			2,088.61	0100040582 4411	COMP HARDWRE NO DEP \$500-\$4999
T82V0133	APPLE COMPUTER INC	2,505.16	2,505.16	0100040057 4411	COMP HARDWRE NO DEP \$500-\$4999
T82V0134	HOME DEPOT	737.33	737.33	0190170102 4410	EQUIP NO DEP \$500-\$4999
T82V0137	HIRSCH PIPE & SUPPLY CO	3,491.69	3,491.69	0181500925 4410	EQUIP NO DEP \$500-\$4999
T82V0138	HIRSCH PIPE & SUPPLY CO	2,877.04	2,877.04	0181500213 4410	EQUIP NO DEP \$500-\$4999
T82V0139	MARKERTEK VIDEO SUPPLY	1,598.63	1,598.63	0163870061 4410	EQUIP NO DEP \$500-\$4999
T82V0140	CULVER-NEWLIN	128,895.34	128,895.34	0163870061 4410	EQUIP NO DEP \$500-\$4999
T82V0141	KONICA MINOLTA PREMIER FINANCE	16,013.44	16,013.44	0190170114 6411	HARDWARE/DEP \$5,000 AN ABOVE
T82V0142	SHADE STRUCTURES INC	46,505.67	46,505.67	0126000046 6170	LAND IMPROVEMENTS
T82V0143	SHADE STRUCTURES INC	46,680.55	46,680.55	0126000045 6170	LAND IMPROVEMENTS
T82V0144	SUPPLYMASTER INC	758.22	182.93	0100040066 4308	OFFICE SUPPLIES
			575.29	0100040066 4343	COMP HRDWARE UNDER \$500
T82V0147	B & H PHOTO VIDEO	25,217.97	586.37	0163870061 4301	MATERIALS AND SUPPLIES
			24,631.60	0163870061 4410	EQUIP NO DEP \$500-\$4999
T82V0148	AMAZON.COM CORPORATE CREDIT	673.62	147.81	0126000024 4301	MATERIALS AND SUPPLIES
			525.81	0126000024 4410	EQUIP NO DEP \$500-\$4999
T82V0149	TANGRAM	57,369.17	609.06	0163870061 4330	FURNITURE
			38,061.54	0163870061 4410	EQUIP NO DEP \$500-\$4999
			18,698.57	0163870061 6490	EQUIPMENT DEP \$5000 & OVER

PLACENTIA USD

PURCHASE ORDER DETAIL REPORT BY FUND

BOARD OF TRUSTEES MEETING 12/12/2023

FROM 11/12/2023

TO 11/18/2023

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>OBJECT DESCRIPTION</u>
T82V0150	APPLE COMPUTER INC	1,328.57	133.41	0100030049 4301	MATERIALS AND SUPPLIES
			1,195.16	0100030049 4411	COMP HARDWRE NO DEP \$500-\$4999
T82V0151	B & H PHOTO VIDEO	1,730.22	1,730.22	0100030049 4411	COMP HARDWRE NO DEP \$500-\$4999
	Fund 01 Total:	862,889.48	862,889.48		

PLACENTIA USD

PURCHASE ORDER DETAIL REPORT BY FUND

BOARD OF TRUSTEES MEETING 12/12/2023

FROM 11/12/2023

TO 11/18/2023

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>OBJECT DESCRIPTION</u>
T82P1493	AMAZON.COM CORPORATE CREDIT	497.60	497.60	1290610010 4301	MATERIALS AND SUPPLIES
T82P1555	AMAZON.COM CORPORATE CREDIT	92.33	92.33	1290620002 4301	MATERIALS AND SUPPLIES
T82P1557	AMAZON.COM CORPORATE CREDIT	166.68	166.68	1290610010 4301	MATERIALS AND SUPPLIES
	Fund 12 Total:	756.61	756.61		

PLACENTIA USD

PURCHASE ORDER DETAIL REPORT BY FUND

BOARD OF TRUSTEES MEETING 12/12/2023

FROM 11/12/2023

TO 11/18/2023

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>OBJECT DESCRIPTION</u>
T82P1504	WATER AND WIFI LLC	763.99	763.99	2592650004 4313	MAINTENANCE
T82V0145	SHADE STRUCTURES INC	46,505.67	46,505.67	2592650004 6170	LAND IMPROVEMENTS
Fund 25 Total:		47,269.66	47,269.66		

PLACENTIA USD

PURCHASE ORDER DETAIL REPORT BY FUND

BOARD OF TRUSTEES MEETING 12/12/2023

FROM 11/12/2023

TO 11/18/2023

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>OBJECT DESCRIPTION</u>
T82V0135	WATER AND WIFI LLC	2,909.57	2,909.57	4591500166 4410	EQUIP NO DEP \$500-\$4999
T82V0136	WATER AND WIFI LLC	6,163.93	6,163.93	4591500213 6170	LAND IMPROVEMENTS
Fund 45 Total:		9,073.50	9,073.50		

PLACENTIA USD

PURCHASE ORDER DETAIL REPORT BY FUND

BOARD OF TRUSTEES MEETING 12/12/2023

FROM 11/12/2023

TO 11/18/2023

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>OBJECT DESCRIPTION</u>
Total Account Amount:			919,989.25		

Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023

REPORT OF WARRANT TOTALS ISSUED

Background

Expenditures

\$ 8,419,156.19

(October 29, 2023 through November 18, 2023)

Payroll Registers

\$19,880,733.78

Total

\$28,299,889.97

Administrator

Gary Stine, Assistant Superintendent, Administrative Services

Placentia-Yorba Linda Unified School District
December

Check Numbers: 258781 - 259354

Approve Expenditures 10-29-23 through 11-18-23

General	Fund 0101	\$
Special Education Pass Through	Fund 1010	\$ 0.00
Child Development	Fund 1212	\$ 7,454.50
Cafeteria	Fund 1313	\$ 225,278.92
Deferred Maintenance	Fund 1414	\$ 313,882.17
Capital Facilities Fund/2525	Fund 2525	\$ 155,611.49
Capital Facilities/2545	Fund 2545	\$ 580,366.82
School Facilities Fund Prop 47/3539	Fund 3539	\$ 286,029.16
Special Reserve	Fund 4040	\$ 0.00
Insurance - Workers Comp	Fund 6768	\$ 143,609.05
Insurance - Health & Welfare	Fund 6769	\$
Insurance - Property Loss	Fund 6770	\$ 23,289.81

Total Expenditures: \$8,419,156.

Payroll Registers:

Certificated	4A	\$
Classified	4B	14,288,369.0

Total Payroll Registers: \$19,880,733

PLACENTIA USD
Consolidated Check Register w. Account
 from 10/29/2023 to 11/4/2023

Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0003-0-4301-1110-1000-100	176.18
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0003-0-4343-1110-1000-100	250.11
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0003-0-4301-1110-1000-110	1,216.42
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0003-0-4301-1110-1000-140	472.57
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0003-0-4301-1110-1000-140	308.78
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0003-0-4301-1110-1000-170	323.80
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0003-0-4301-1110-1000-200	1,831.89
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0003-0-4301-1110-1000-210	118.28
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0003-0-4301-1110-1000-230	80.77
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0003-0-4301-1110-1000-240	506.57
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0003-0-4301-1110-1000-250	173.97
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0003-0-4301-1110-1000-420	108.72
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0003-0-4301-1110-1000-510	111.82
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0003-0-4301-5750-1110-441	120.24
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0003-0-4308-0000-2700-110	175.91
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0003-0-4308-0000-2700-510	13.04
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0004-0-4308-0000-7300-815	10.42
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0004-0-4308-0000-7530-830	35.77
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0004-0-4301-1110-1000-705	105.21
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0004-0-4410-1110-1000-810	618.14
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0008-0-4308-0000-8200-805	76.00
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0791-0-4301-1110-1000-250	1,088.80
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0791-0-4301-1110-1000-210	432.90
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-0791-0-4301-1110-1000-310	111.00
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-2600-0-4301-1110-1000-670	645.45
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-4127-0-4301-1110-1000-706	335.84
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-6500-0-4301-5750-1190-650	50.55
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-6500-0-4301-5770-1120-650	2.64
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-6500-0-4301-5770-1190-650	209.72
82	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-6500-0-4301-5770-1110-650	317.71
	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-6500-0-4301-5001-2100-650	53.05
	00258782	V8204532 AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-6500-0-4308-5001-2100-650	80.10

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82 00258782	V8204532	AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-6500-0-4343-5001-2100-650	32.20
82 00258782	V8204532	AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-6762-0-4301-1110-1000-210	97.23
82 00258782	V8204532	AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-6762-0-4301-1110-1000-250	224.00
82 00258782	V8204532	AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-9017-0-4301-1110-1000-420	114.19
82 00258782	V8204532	AMAZON.COM CORPORATE CREDIT	10/30/23		MW	0101-9017-0-4343-0000-2700-240	-541.94
82 00258783	E8202636	BECKMAN, GREGORY C	10/30/23		MW	0101-0003-0-4301-1110-1000-110	163.62
82 00258784	V8200182	BENRICH SERVICE CO IN	10/30/23		MW	0101-8150-0-5670-0000-8110-610	188.16
82 00258785	V8214209	CALIFORNIA BAND DIRECTORS ASSO	10/30/23		MW	0101-6762-0-5240-1110-1000-621	220.00
82 00258786	E8202916	CERVANTES JR, FRANK	10/30/23		MW	0101-0723-0-5240-1110-3600-865	23.89
82 00258787	V8208957	COLLEGE BOARD PUBLICATIONS	10/30/23		MW	0101-0003-0-5240-1110-1000-130	175.00
82 00258788	V8207165	DIRECT DOOR & HARDWARE INC	10/30/23		MW	0101-8150-0-4313-0000-8110-850	487.86
82 00258789	V8211698	DULUX PAINTING INC	10/30/23		MW	0101-8150-0-5690-0000-8110-480	2,800.00
82 00258790	E8202840	FABRIZIO, DAVID	10/30/23		MW	0101-0723-0-5240-1110-3600-865	35.24
82 00258791	V8214062	FACILITY SOLUTIONS GROUP INC	10/30/23		MW	0101-0003-0-4309-1110-8200-110	1,583.35
82 00258792	V8200438	FEDERAL EXPRESS	10/30/23		MW	0101-6500-0-5930-5001-2100-650	40.59
82 00258793	V8209770	FULLER ENGINEERING INC	10/30/23		MW	0101-8150-0-5670-0000-8110-850	3,318.60
82 00258794	V8200957	GOLDEN STATE WATER COMPANY	10/30/23		MW	0101-0001-0-5550-1110-8200-990	12,456.52
82 00258796	V8210165	KONICA MINOLTA BUSINESS SOLUTI	10/30/23		MW	0101-0003-0-5660-1110-1000-110	147.56
82 00258796	V8210165	KONICA MINOLTA BUSINESS SOLUTI	10/30/23		MW	0101-0003-0-5660-1110-1000-120	143.02
82 00258796	V8210165	KONICA MINOLTA BUSINESS SOLUTI	10/30/23		MW	0101-0003-0-5660-1110-1000-130	59.89
82 00258796	V8210165	KONICA MINOLTA BUSINESS SOLUTI	10/30/23		MW	0101-0003-0-5660-1110-1000-200	649.56
82 00258796	V8210165	KONICA MINOLTA BUSINESS SOLUTI	10/30/23		MW	0101-0003-0-5660-1110-1000-210	176.19
82 00258796	V8210165	KONICA MINOLTA BUSINESS SOLUTI	10/30/23		MW	0101-0003-0-5660-1110-1000-220	17.33
82 00258796	V8210165	KONICA MINOLTA BUSINESS SOLUTI	10/30/23		MW	0101-0003-0-5660-1110-1000-230	1,460.62
82 00258796	V8210165	KONICA MINOLTA BUSINESS SOLUTI	10/30/23		MW	0101-0003-0-5660-1110-1000-350	1,047.70
82 00258796	V8210165	KONICA MINOLTA BUSINESS SOLUTI	10/30/23		MW	0101-0003-0-5660-1110-1000-360	273.82
82 00258796	V8210165	KONICA MINOLTA BUSINESS SOLUTI	10/30/23		MW	0101-0003-0-5660-1110-1000-380	1,841.72
82 00258796	V8210165	KONICA MINOLTA BUSINESS SOLUTI	10/30/23		MW	0101-0003-0-5660-1110-1000-460	77.35
82 00258796	V8210165	KONICA MINOLTA BUSINESS SOLUTI	10/30/23		MW	0101-0003-0-5660-1110-1000-480	385.47
82 00258796	V8210165	KONICA MINOLTA BUSINESS SOLUTI	10/30/23		MW	0101-0003-0-5660-1110-1000-490	358.30
00258796	V8210165	KONICA MINOLTA BUSINESS SOLUTI	10/30/23		MW	0101-0003-0-5660-1110-1000-520	62.53
00258796	V8210165	KONICA MINOLTA BUSINESS SOLUTI	10/30/23		MW	0101-0003-0-5660-1110-1000-530	618.81

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82 00258796	V8210165	KONICA MINOLTA BUSINESS SOLUTI	10/30/23		MW	0101-0004-0-5660-0000-7700-810	2.93
82 00258796	V8210165	KONICA MINOLTA BUSINESS SOLUTI	10/30/23		MW	0101-0004-0-5660-1110-1000-600	92.87
82 00258796	V8210165	KONICA MINOLTA BUSINESS SOLUTI	10/30/23		MW	0101-0004-0-5660-1110-3140-705	12.47
82 00258796	V8210165	KONICA MINOLTA BUSINESS SOLUTI	10/30/23		MW	0101-6500-0-5660-5001-2100-650	553.34
82 00258797	V8200721	N A S S P	10/30/23		MW	0101-0003-0-5310-1110-1000-140	385.00
82 00258798	V8210095	ORANGE COUNTY FIRE PROTECTION	10/30/23		MW	0101-8150-0-5670-0000-8110-850	682.33
82 00258800	V8207666	PEST OPTIONS INC	10/30/23		MW	0101-0004-0-5670-0000-8210-840	13,985.31
82 00258801	V8211373	SAFARI MICRO INC	10/30/23		MW	0101-6387-0-4411-3800-1000-640	37,589.38
82 00258802	E8204233	SEITZ, DIANE	10/30/23		MW	0101-9017-0-4301-1110-1000-320	317.12
82 00258803	V8210712	SO CAL GRAD	10/30/23		MW	0101-0003-0-4301-1110-1000-140	1,935.19
82 00258804	V8200954	SO CALIF EDISON CO	10/30/23		MW	0101-0001-0-5540-1110-8200-990	6,912.06
82 00258805	V8200955	SO CALIF GAS CO	10/30/23		MW	0101-0001-0-5530-1110-8200-990	4,331.48
82 00258806	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	10/30/23		MW	0101-0003-0-4308-0000-2700-390	47.12
82 00258806	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	10/30/23		MW	0101-0003-0-4301-1110-1000-400	165.15
82 00258806	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	10/30/23		MW	0101-0003-0-4301-1110-1000-510	161.84
82 00258806	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	10/30/23		MW	0101-0003-0-4308-0000-2700-110	1,509.31
82 00258807	V8201595	UNITED PARCEL SERVICE	10/30/23		MW	0101-0004-0-4308-0000-7300-815	32.40
82 00258808	E8203480	URRUTIA VENTURA, ANA T	10/30/23		MW	0101-0723-0-5240-1110-3600-865	23.64
82 00258809	V8201132	YORBA LINDA WATER DISTRICT	10/30/23		MW	0101-0001-0-5550-1110-8200-990	5,809.27
82 00258812	V8211708	BRIGHT ARTISTS INC	11/02/23		MW	0101-6010-0-5810-1110-1000-670	12,375.00
82 00258813	V8203372	BUREAU OF EDUCATION & RESEARCH	11/02/23		MW	0101-6266-0-5240-1110-1000-640	279.00
82 00258814	V8200521	CALIFORNIA SCIENCE CENTER	11/02/23		MW	0101-3010-0-5816-1110-1000-250	1,013.00
82 00258815	V8206979	CITY OF FULLERTON	11/02/23		MW	0101-0001-0-5550-1110-8200-990	1,590.09
82 00258816	V8213939	CNJ ASSOCIATES	11/02/23		MW	0101-2600-0-5110-1110-1000-670	23,760.00
82 00258816	V8213939	CNJ ASSOCIATES	11/02/23		MW	0101-2600-0-5810-1110-1000-670	3,240.00
82 00258817	V8214065	CORNERSTONE EDUCATIONAL SOLUTI	11/02/23		MW	0101-6500-0-5151-5770-1190-650	1,836.68
82 00258818	V8200332	COSTCO WHOLESALE	11/02/23		MW	0101-2600-0-4301-1110-1000-670	5,481.12
82 00258818	V8200332	COSTCO WHOLESALE	11/02/23		MW	0101-5630-0-4301-1110-1000-706	558.93
82 00258819	V8214021	CREATIVE BEHAVIOR INTERVENTION	11/02/23		MW	0101-6500-0-5151-5770-1190-650	22,608.75
82 00258820	V8210763	ENCORE PIANO & ORGAN MOVING LL	11/02/23		MW	0101-0004-0-5690-1110-1000-621	400.00
00258821	V8200438	FEDERAL EXPRESS	11/02/23		MW	0101-6762-0-5930-1110-1000-100	970.50
00258822	V8214218	GRAVIC INC	11/02/23		MW	0101-0004-0-5690-1110-1000-810	250.00

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82 00258823	V8214212	HANNA INTERPRETING SERVICES LL	11/02/23		MW	0101-6500-0-5810-5750-1110-650	2,310.00
82 00258824	V8214175	KAYLA FUERTE/ARMANDO RODRIGUEZ	11/02/23		MW	0101-6500-0-5157-5750-1180-650	141.87
82 00258825	V8200617	LAKESHORE LEARNING MATERIALS	11/02/23		MW	0101-6762-0-4330-1110-1000-635	2,785.96
82 00258826	E8202623	LEONARD, WHITNEY A	11/02/23		MW	0101-0791-0-4301-1110-1000-130	41.77
82 00258827	V8206353	LINKS SIGN LANGUAGE INTER. SVC	11/02/23		MW	0101-6500-0-5810-5750-1110-650	190.00
82 00258828	E8202500	LONG, LORI J	11/02/23		MW	0101-0003-0-4338-0000-2700-140	37.52
82 00258829	V8204744	M H S	11/02/23		MW	0101-3310-0-4305-5001-2100-650	330.00
82 00258830	V8214064	MATTERHACKERS INC	11/02/23		MW	0101-3213-0-4343-1110-1000-240	606.83
82 00258831	V8200723	N O C R O P	11/02/23		MW	0101-0000-0-7143-0000-9200-990	212,114.00
82 00258831	V8200723	N O C R O P	11/02/23		MW	0101-6387-0-7143-0000-9200-640	12,120.80
82 00258832	E8204115	ORNELAS, KARINA	11/02/23		MW	0101-0003-0-4338-0000-2700-140	79.83
82 00258833	V8214032	S.E.T. BASKETBALL ACADEMY LLC	11/02/23		MW	0101-2600-0-5810-1110-1000-670	7,280.00
82 00258834	E8203252	SALIBY, GEORGE B	11/02/23		MW	0101-0723-0-5240-1110-3600-865	23.86
82 00258835	V8200921	SCHOOL HEALTH CORP	11/02/23		MW	0101-0004-0-4301-1110-3140-705	1,302.83
82 00258836	V8213784	SCHOOLMART	11/02/23		MW	0101-0003-0-4301-1110-1000-100	672.94
82 00258837	V8214183	SIMPLE SOLUTIONS LEARNING INC	11/02/23		MW	0101-0003-0-4301-1110-1000-530	2,720.00
82 00258838	V8200949	SMART & FINAL	11/02/23		MW	0101-2600-0-4301-1110-1000-670	56.18
82 00258839	V8211658	SMART & FINAL	11/02/23		MW	0101-0003-0-4301-1110-1000-240	109.98
82 00258839	V8211658	SMART & FINAL	11/02/23		MW	0101-2600-0-4301-1110-1000-670	104.62
82 00258840	V8210712	SO CAL GRAD	11/02/23		MW	0101-0003-0-4301-1110-1000-100	17.94
82 00258841	V8200954	SO CALIF EDISON CO	11/02/23		MW	0101-0001-0-5540-1110-8200-990	86,812.94
82 00258842	V8200955	SO CALIF GAS CO	11/02/23		MW	0101-0001-0-5530-1110-8200-990	7,501.79
82 00258843	V8213579	SOCCER AND SPORTS	11/02/23		MW	0101-2600-0-4301-1110-1000-670	1,178.70
82 00258844	V8205750	SOURCE GRAPHICS	11/02/23		MW	0101-0004-0-5660-0000-7550-831	1,406.52
82 00258845	V8207744	SOUTHLAND ENVELOPE CO INC	11/02/23		MW	0101-0004-0-4308-0000-7550-831	665.42
82 00258847	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/02/23		MW	0101-0003-0-4301-1110-1000-140	673.34
82 00258847	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/02/23		MW	0101-0003-0-4301-1110-1000-330	249.99
82 00258847	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/02/23		MW	0101-0003-0-4301-1110-1000-420	4,211.04
82 00258848	V8206263	SUPER SIGNMART	11/02/23		MW	0101-0004-0-4308-0000-7550-831	663.99
82 00258849	V8201006	SUPPLYMASTER INC	11/02/23		MW	0101-0003-0-4308-0000-2700-390	114.11
00258849	V8201006	SUPPLYMASTER INC	11/02/23		MW	0101-0003-0-4301-1110-1000-100	421.95
00258849	V8201006	SUPPLYMASTER INC	11/02/23		MW	0101-0003-0-4301-1110-1000-140	594.18

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82 00258849	V8201006	SUPPLYMASTER INC	11/02/23		MW	0101-0003-0-4301-1110-1000-170	503.77
82 00258849	V8201006	SUPPLYMASTER INC	11/02/23		MW	0101-0003-0-4301-1110-1000-320	433.70
82 00258849	V8201006	SUPPLYMASTER INC	11/02/23		MW	0101-0003-0-4301-1110-1000-340	299.37
82 00258849	V8201006	SUPPLYMASTER INC	11/02/23		MW	0101-0003-0-4301-1110-1000-360	369.82
82 00258849	V8201006	SUPPLYMASTER INC	11/02/23		MW	0101-0003-0-4301-1110-1000-460	156.91
82 00258849	V8201006	SUPPLYMASTER INC	11/02/23		MW	0101-0003-0-4301-1110-1000-490	113.06
82 00258849	V8201006	SUPPLYMASTER INC	11/02/23		MW	0101-0003-0-4308-0000-2700-130	198.48
82 00258850	V8214150	THE UNIVERSITY OF TEXAS RIO GR	11/02/23		MW	0101-0003-0-5240-1110-1000-100	600.00
82 00258851	V8211201	TRUCKPRO HOLDING CORPORATION	11/02/23		MW	0101-0720-0-4315-5001-3600-865	39.30
82 00258851	V8211201	TRUCKPRO HOLDING CORPORATION	11/02/23		MW	0101-0723-0-5690-1110-3600-865	1,806.14
82 00258852	V8207751	ULINE INC	11/02/23		MW	0101-0004-0-4308-0000-7540-832	358.54
82 00258853	V8214072	WATER AND WIFI LLC	11/02/23		MW	0101-9017-0-4301-1110-1000-240	9,070.40
82 00258854	V8201107	WESTERN PSYCHOLOGICAL SERVICES	11/02/23		MW	0101-3310-0-4305-5001-2100-650	2,548.75
82 00258854	V8201107	WESTERN PSYCHOLOGICAL SERVICES	11/02/23		MW	0101-3310-0-5815-5001-2100-650	45.00
82 00258855	V8212359	WITH HOPE THE AMBER CRAIG	11/02/23		MW	0101-7435-0-5810-1110-1000-705	1,800.00
82 00258856	V8210698	XEROX FINANCIAL SERVICES LLC	11/02/23		MW	0101-0003-0-5640-1110-1000-100	97.80
82 00258856	V8210698	XEROX FINANCIAL SERVICES LLC	11/02/23		MW	0101-0003-0-5640-1110-1000-130	623.17
82 00258856	V8210698	XEROX FINANCIAL SERVICES LLC	11/02/23		MW	0101-0003-0-5640-1110-1000-250	602.27
82 00258856	V8210698	XEROX FINANCIAL SERVICES LLC	11/02/23		MW	0101-0003-0-5640-1110-1000-330	528.31
82 00258857	E8203591	YEAMEN, LAURA	11/02/23		MW	0101-0003-0-4301-1110-1000-420	264.89
82 00258862	V8207366	AUGUSTIN EGELSEE LLP	11/03/23		MW	0101-6500-0-5817-5001-2100-650	12,000.00
82 00258863	V8207089	BC TRAFFIC SPECIALIST	11/03/23		MW	0101-8150-0-4313-0000-8110-850	116.99
82 00258864	V8200253	CAROLINA BIOLOGICAL SUPPLY CO	11/03/23		MW	0101-6300-0-4301-1110-1000-685	4,455.65
82 00258865	V8213469	CL WINDOW SHINE	11/03/23		MW	0101-8150-0-5670-0000-8110-140	3,800.00
82 00258866	V8200304	COLONIAL CHESTERFIELD AT RILEY	11/03/23		MW	0101-3213-0-5816-1110-1000-380	1,227.25
82 00258867	V8203404	COMMITTEE FOR CHILDREN	11/03/23		MW	0101-6266-0-4301-1110-1000-635	2,713.32
82 00258868	V8213644	CULVER-NEWLIN	11/03/23		MW	0101-0723-0-4308-0000-3600-865	376.82
82 00258868	V8213644	CULVER-NEWLIN	11/03/23		MW	0101-0723-0-5809-0000-3600-865	217.50
82 00258868	V8213644	CULVER-NEWLIN	11/03/23		MW	0101-0723-0-4410-1110-3600-865	1,832.93
82 00258869	V8204885	DEFOE FURNITURE 4 KIDS	11/03/23		MW	0101-6762-0-4410-1110-1000-635	576.16
00258870	V8200119	DEMCO INC	11/03/23		MW	0101-0003-0-4301-1110-1000-140	363.58
00258871	V8200368	DICK BLICK ART MATERIALS	11/03/23		MW	0101-0003-0-4301-1110-1000-100	142.46

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82 00258872	V8214116	DIDAX EDUCATIONAL RESOURCES IN	11/03/23		MW	0101-6762-0-4301-1110-1000-635	681.08
82 00258873	V8200957	GOLDEN STATE WATER COMPANY	11/03/23		MW	0101-0001-0-5550-1110-8200-990	54,843.30
82 00258874	E8204235	GUTIERREZ, CHRISTIE	11/03/23		MW	0101-0723-0-5240-1110-3600-865	24.00
82 00258875	V8200597	MASAMI, KAWANA	11/03/23		MW	0101-6500-0-5157-5750-1180-650	1,125.00
82 00258876	V8210141	MUSIC & ARTS CENTER	11/03/23		MW	0101-0003-0-4301-1110-1000-250	407.46
82 00258877	V8200764	ORANGE COUNTY DEPT OF ED	11/03/23		MW	0101-3345-0-5810-5001-2100-650	3,150.00
82 00258878	V8210095	ORANGE COUNTY FIRE PROTECTION	11/03/23		MW	0101-8150-0-5670-0000-8110-850	6,445.50
82 00258879	V8211710	PITSCO EDUCATION LLC	11/03/23		MW	0101-0003-0-4301-1110-1000-230	895.72
82 00258879	V8211710	PITSCO EDUCATION LLC	11/03/23		MW	0101-4127-0-4301-1110-1000-685	1,427.18
82 00258880	V8211590	PRO LINE GYM FLOORS	11/03/23		MW	0101-8150-0-5670-0000-8110-100	10,550.00
82 00258880	V8211590	PRO LINE GYM FLOORS	11/03/23		MW	0101-8150-0-5670-0000-8110-110	10,300.00
82 00258880	V8211590	PRO LINE GYM FLOORS	11/03/23		MW	0101-8150-0-5670-0000-8110-130	12,850.00
82 00258880	V8211590	PRO LINE GYM FLOORS	11/03/23		MW	0101-8150-0-5670-0000-8110-140	9,550.00
82 00258881	V8212965	RBYS PSYCHOLOGICAL SERVICES	11/03/23		MW	0101-6500-0-5810-5770-1190-650	5,800.00
82 00258882	V8203630	ROCHESTER 100 INC	11/03/23		MW	0101-0791-0-4301-1110-1000-310	290.00
82 00258883	V8211126	SENECA FAMILY OF AGENCIES	11/03/23		MW	0101-6500-0-5851-5750-1180-650	9,730.80
82 00258885	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/03/23		MW	0101-0003-0-4301-1110-1000-130	202.82
82 00258885	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/03/23		MW	0101-0003-0-4301-1110-1000-210	184.57
82 00258885	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/03/23		MW	0101-0003-0-4301-1110-1000-230	204.23
82 00258885	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/03/23		MW	0101-0003-0-4301-1110-1000-240	471.64
82 00258885	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/03/23		MW	0101-0003-0-4301-1110-1000-350	160.49
82 00258885	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/03/23		MW	0101-0003-0-4301-1110-1000-430	24.63
82 00258885	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/03/23		MW	0101-0003-0-4301-1110-1000-450	209.23
82 00258885	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/03/23		MW	0101-0004-0-4308-1110-2100-600	91.19
82 00258885	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/03/23		MW	0101-0004-0-4308-1110-1000-625	0.00
82 00258885	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/03/23		MW	0101-0791-0-4308-1110-1000-705	257.19
82 00258885	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/03/23		MW	0101-2600-0-4301-1110-1000-670	104.18
82 00258885	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/03/23		MW	0101-3310-0-4301-5750-1130-650	18.01
82 00258885	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/03/23		MW	0101-0004-0-4308-1110-1000-705	78.30
82 00258886	V8201001	SUPER DUPER SCHOOL INC	11/03/23		MW	0101-6500-0-4305-5770-1190-650	65.25
00258887	V8201006	SUPPLYMASTER INC	11/03/23		MW	0101-0003-0-4343-1110-1000-230	168.68
00258887	V8201006	SUPPLYMASTER INC	11/03/23		MW	0101-0003-0-4308-1110-2700-430	285.46

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82 00258887	V8201006	SUPPLYMASTER INC	11/03/23		MW	0101-3310-0-4301-5750-1130-650	1,636.00
82 00258888	V8201985	TEACHERS CURRICULUM INSTITUTE	11/03/23		MW	0101-6300-0-4301-1110-1000-635	1,228.50
82 00258889	V8201595	UNITED PARCEL SERVICE	11/03/23		MW	0101-0004-0-4308-0000-7300-815	30.00
82 00258890	V8200354	VERBAL BEHAVIOR ASSOCIATES	11/03/23		MW	0101-6500-0-5810-5750-1110-650	3,664.02
82 00258891	V8207285	VOYAGER EXPANDED LEARNING	11/03/23		MW	0101-6500-0-4301-5001-2100-650	4,953.09
SUBFUND 0101 Total:							725,742.79

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Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
82 00258858	E8203748	KUGLER, KRISTA	11/02/23		MW	1212-9044-0-4301-1110-1000-450	51.37
82 00258892	V8200225	C M SCHOOL SUPPLY	11/03/23		MW	1212-6105-0-4301-8500-1000-672	226.73
82 00258893	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/03/23		MW	1212-6105-0-4301-8500-1000-672	374.48
82 00258894	V8200198	T MOBILE USA INC	11/03/23		MW	1212-9061-0-5940-1110-2100-670	721.39
82 00258894	V8200198	T MOBILE USA INC	11/03/23		MW	1212-9062-0-5940-1110-2100-670	29.60
SUBFUND 1212 Total:							1,403.57

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Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
82 00258810	V8200190	THE GARLAND COMPANY INC	10/30/23		MW	2545-9150-0-6274-0000-8500-130	107,124.31
82 00258810	V8200190	THE GARLAND COMPANY INC	10/30/23		MW	2545-9150-0-6274-0000-8500-220	37,924.06
82 00258810	V8200190	THE GARLAND COMPANY INC	10/30/23		MW	2545-9150-0-6274-0000-8500-350	45,082.83
82 00258810	V8200190	THE GARLAND COMPANY INC	10/30/23		MW	2545-9150-0-6274-0000-8500-430	88,171.61
82 00258859	V8200542	HIRSCH PIPE & SUPPLY CO	11/02/23		MW	2545-9265-0-4313-0000-8500-320	6,661.47
82 00258860	V8200932	SECO ELECTRIC & LIGHTING	11/02/23		MW	2545-9261-0-6274-0000-8500-140	4,716.27
SUBFUND 2545 Total:							289,680.55

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Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
82 00258811	V8214072	WATER AND WIFI LLC	10/30/23		MW	3539-9261-0-6274-0000-8500-470	357.79
		SUBFUND 3539			Total:		357.79

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Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
82 00258861	V8200175	PYLUSD WORKERS COMP TRUST	11/02/23		MW	6768-0004-0-5809-0000-6000-820	24,132.97
	SUBFUND 6768	Total:					24,132.97
						Grand Total:	1,041,317.67

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Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
82 00258895	E8203003	CERDA, AMANDA H	11/06/23		MW	0101-9017-0-5240-1110-1000-330	146.68
82 00258896	E8202086	DIMOPOULOS, BRENDA	11/06/23		MW	0101-9017-0-5240-1110-1000-330	366.53
82 00258897	E8200236	EDMONDSON, SHARON M	11/06/23		MW	0101-0004-0-5220-1110-1000-621	91.44
82 00258898	E8204234	GALLEGOS, JENNIFER	11/06/23		MW	0101-0004-0-5220-1110-3140-705	37.14
82 00258899	E8203395	GOODWIN, KIMBERLY	11/06/23		MW	0101-6500-0-5220-5770-1190-650	166.24
82 00258899	E8203395	GOODWIN, KIMBERLY	11/06/23		MW	0101-9017-0-5240-1110-1000-330	178.70
82 00258901	V8200547	HOME DEPOT	11/06/23		MW	0101-8150-0-4313-0000-8110-850	5,625.35
82 00258902	E8203827	HUHN, TIMOTHY	11/06/23		MW	0101-6762-0-4301-1110-1000-240	155.12
82 00258903	E8200341	LAPORTE, PAUL D	11/06/23		MW	0101-0791-0-5220-1110-2100-625	28.17
82 00258904	E8201111	MATSON, JON S	11/06/23		MW	0101-5630-0-5220-1110-1000-706	191.19
82 00258905	E8203458	MONTAG, MARLISA	11/06/23		MW	0101-0001-0-5220-0000-7400-730	15.01
82 00258906	E8203242	RASIC, JOY E	11/06/23		MW	0101-9017-0-5240-1110-1000-330	113.58
82 00258907	E8202741	RILEY BEEBE, SARAH	11/06/23		MW	0101-6500-0-5220-5770-1190-650	79.65
82 00258908	E8202082	ROTKOSKY, SUSAN E	11/06/23		MW	0101-0791-0-5240-1110-1000-685	24.86
82 00258909	V8214027	SAN DIEGO CENTER FOR CHILDREN	11/06/23		MW	0101-3327-0-5159-5750-1180-650	8,463.16
82 00258909	V8214027	SAN DIEGO CENTER FOR CHILDREN	11/06/23		MW	0101-6500-0-9510-0000-0000-000	1,120.01
82 00258909	V8214027	SAN DIEGO CENTER FOR CHILDREN	11/06/23		MW	0101-6500-0-5150-5750-1180-650	2,390.31
82 00258910	V8200913	SCHOLASTIC BOOK CLUBS INC	11/06/23		MW	0101-0003-0-4301-1110-1000-130	181.50
82 00258911	V8200932	SECO ELECTRIC & LIGHTING	11/06/23		MW	0101-3213-0-6274-0000-8500-110	6,300.00
82 00258911	V8200932	SECO ELECTRIC & LIGHTING	11/06/23		MW	0101-8150-0-5690-0000-8110-850	5,372.71
82 00258912	V8211658	SMART & FINAL	11/06/23		MW	0101-6387-0-4301-3800-1000-640	527.70
82 00258913	V8211700	SOCCER 2 FUTBOL	11/06/23		MW	0101-2600-0-4301-1110-1000-670	737.10
82 00258914	V8211143	SOLIANT HEALTH	11/06/23		MW	0101-6500-0-5151-5770-1190-650	4,800.00
82 00258915	V8212795	SOUTHERN CALIFORNIA NEWS GROUP	11/06/23		MW	0101-8150-0-5806-0000-8110-850	2,529.01
82 00258916	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/06/23		MW	0101-0003-0-4301-1110-1000-230	318.87
82 00258916	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/06/23		MW	0101-0003-0-4308-0000-2700-110	104.31
82 00258916	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/06/23		MW	0101-3213-0-9510-0000-0000-000	510.89
82 00258917	V8200967	SPEECH & LANGUAGE DEVELOP CTR	11/06/23		MW	0101-6500-0-5150-5750-1180-650	5,888.12
82 00258918	E8200335	SPEED, KARRITA E	11/06/23		MW	0101-0723-0-5240-1110-3600-865	73.07
82 00258919	E8203868	SPESSARD, DR. SHELLEY	11/06/23		MW	0101-6266-0-5240-1110-2100-625	109.73
00258920	V8208251	STEWART SIGNS	11/06/23		MW	0101-9017-0-6411-1110-1000-230	33,236.00
00258921	V8211057	TEAMTALK NETWORKS LLC	11/06/23		MW	0101-0723-0-5910-1110-3600-865	867.00

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82 00258922	V8214193	THE SPEECH PATHOLOGY GROUP INC	11/06/23		MW	0101-6500-0-5151-5770-1190-650	3,460.00
82 00258923	V8213643	THE STEPPING STONES GROUP LLC	11/06/23		MW	0101-6500-0-5810-5770-1190-650	48,815.82
82 00258924	V8209344	TRILLIUM USA COMPANY	11/06/23		MW	0101-0723-0-4348-1110-3600-865	9,046.26
82 00258925	V8211201	TRUCKPRO HOLDING CORPORATION	11/06/23		MW	0101-0720-0-4315-5001-3600-865	37.38
82 00258926	V8210078	WIRELESS DEVELOPMENT PARTNERS	11/06/23		MW	0101-8150-0-5809-0000-8110-850	1,800.00
82 00258927	E8202095	WOINAROWICZ, MICHELLE	11/06/23		MW	0101-9017-0-5240-1110-1000-330	350.74
82 00258928	V8210698	XEROX FINANCIAL SERVICES LLC	11/06/23		MW	0101-0003-0-5640-1110-1000-240	87.26
82 00258928	V8210698	XEROX FINANCIAL SERVICES LLC	11/06/23		MW	0101-0003-0-5660-1110-1000-390	417.39
82 00258929	V8201132	YORBA LINDA WATER DISTRICT	11/06/23		MW	0101-0001-0-5550-1110-8200-990	1,365.17
82 00258933	V8212927	ADMINISTRATIVE SERVICES	11/07/23		MW	0101-0723-0-5640-1110-3600-865	5,254.33
82 00258934	V8213076	AIRGAS USA LLC	11/07/23		MW	0101-8150-0-4313-0000-8110-850	119.77
82 00258935	V8200095	ALBRIGHT LIGHTING PLASTICS	11/07/23		MW	0101-8150-0-4313-0000-8110-850	88.66
82 00258936	V8211254	ALL CITY MANAGEMENT SERVICES I	11/07/23		MW	0101-0004-0-5809-1110-1000-865	14,023.10
82 00258937	V8201867	ANIXTER DISTRIBUTION	11/07/23		MW	0101-8150-0-4313-0000-8110-850	1,215.53
82 00258938	V8200207	BREA TROPHY & ENGRAVING	11/07/23		MW	0101-0003-0-4308-0000-2700-130	46.44
82 00258939	V8204903	C R F - O C	11/07/23		MW	0101-0003-0-5310-1110-1000-100	1,100.00
82 00258940	V8206582	CALSPRA	11/07/23		MW	0101-0004-0-5310-0000-7180-710	250.00
82 00258941	V8212180	CINTAS CORPORATION	11/07/23		MW	0101-0723-0-5560-1110-3600-865	186.85
82 00258942	V8200825	CITY OF PLACENTIA	11/07/23		MW	0101-0004-0-5809-1110-1000-705	1,083.59
82 00258943	V8213530	COLDESI INC	11/07/23		MW	0101-0004-0-4308-0000-7550-831	1,233.92
82 00258944	V8200332	COSTCO WHOLESALE	11/07/23		MW	0101-0003-0-4338-0000-2700-100	951.00
82 00258944	V8200332	COSTCO WHOLESALE	11/07/23		MW	0101-5630-0-4301-1110-1000-706	443.90
82 00258945	E8202204	DAVIS, WILLIAM J	11/07/23		MW	0101-0003-0-4308-1110-2700-110	278.07
82 00258946	V8203393	DIGITAL TELECOMMUNICATION CORP	11/07/23		MW	0101-0004-0-5660-1110-1000-810	33,000.00
82 00258947	V8201857	EBERHARD EQUIPMENT	11/07/23		MW	0101-0004-0-5640-0000-8220-845	3,280.00
82 00258948	V8209414	ENVIRONMENTAL RECLAIMING SYST	11/07/23		MW	0101-0003-0-4301-1110-1000-140	297.00
82 00258949	V8213838	EVERDRIVEN TECHNOLOGIES	11/07/23		MW	0101-0720-0-5812-5001-3600-865	10,094.67
82 00258950	V8210119	FACTORY MOTOR PARTS	11/07/23		MW	0101-0720-0-4315-5001-3600-865	173.57
82 00258951	V8200446	FLEET SERVICES	11/07/23		MW	0101-0004-0-4313-1110-3600-865	72.22
82 00258951	V8200446	FLEET SERVICES	11/07/23		MW	0101-0720-0-4315-5001-3600-865	460.95
00258951	V8200446	FLEET SERVICES	11/07/23		MW	0101-0723-0-4315-1110-3600-865	55.90
00258952	E8202243	GARCIA-SANDOVAL, MONICA	11/07/23		MW	0101-9017-0-4301-1110-1000-340	16.47

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82	00258953	V8200957	GOLDEN STATE WATER COMPANY	11/07/23	MW	0101-0001-0-5550-1110-8200-990	19,992.81
82	00258954	V8200547	HOME DEPOT	11/07/23	MW	0101-0003-0-4309-1110-8200-230	610.10
82	00258955	V8213701	INTERNATIONAL HOUSE OF MUSIC I	11/07/23	MW	0101-3213-0-4301-1110-1000-210	185.96
82	00258955	V8213701	INTERNATIONAL HOUSE OF MUSIC I	11/07/23	MW	0101-3213-0-4410-1110-1000-210	1,052.70
82	00258956	V8200031	MEET THE MASTERS INC	11/07/23	MW	0101-5630-0-4301-1110-1000-706	1,873.78
82	00258956	V8200031	MEET THE MASTERS INC	11/07/23	MW	0101-5630-0-5821-1110-1000-706	2,666.12
82	00258957	E8203037	MELODIA, JEANNE M	11/07/23	MW	0101-0003-0-4308-0000-2700-110	78.59
82	00258958	V8210644	OCSNO	11/07/23	MW	0101-0004-0-5240-1110-3140-705	275.00
82	00258959	V8214031	ORANGE CIRCLE SPEECH SERVICES	11/07/23	MW	0101-6500-0-5810-5770-1190-650	9,855.00
82	00258960	V8213628	RADIO ENGINEERING INDUSTRIES I	11/07/23	MW	0101-0720-0-4315-5001-3600-865	10,740.69
82	00258961	V8206361	RADIO SERVICE INC	11/07/23	MW	0101-9017-0-4308-0000-2700-350	5,311.46
82	00258962	V8214205	ROTARY CLUB OF PLACENTIA	11/07/23	MW	0101-0004-0-5240-0000-7150-700	870.00
82	00258963	V8213398	ROY'S TRANSMISSION SERVICE	11/07/23	MW	0101-0720-0-5690-5001-3600-865	4,997.13
82	00258964	V8200932	SECO ELECTRIC & LIGHTING	11/07/23	MW	0101-0004-0-5670-1110-1000-810	1,210.42
82	00258964	V8200932	SECO ELECTRIC & LIGHTING	11/07/23	MW	0101-8150-0-5690-0000-8110-850	2,213.12
82	00258965	V8210285	SHI INTERNATIONAL CORP	11/07/23	MW	0101-0004-0-6412-0000-7700-810	12,069.83
82	00258966	V8203671	SIGN A RAMA	11/07/23	MW	0101-8150-0-4313-0000-8110-850	293.40
82	00258967	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/07/23	MW	0101-0003-0-4301-1110-1000-170	69.20
82	00258967	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/07/23	MW	0101-0003-0-4301-1110-1000-200	35.24
82	00258967	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/07/23	MW	0101-0003-0-4301-1110-1000-240	478.89
82	00258967	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/07/23	MW	0101-0003-0-4301-1110-1000-340	19.91
82	00258967	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/07/23	MW	0101-0003-0-4301-1110-1000-360	77.39
82	00258967	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/07/23	MW	0101-0003-0-4301-1110-1000-410	486.32
82	00258967	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/07/23	MW	0101-0003-0-4301-1110-1000-490	55.81
82	00258967	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/07/23	MW	0101-0003-0-4308-0000-2700-200	170.26
82	00258968	V8200998	SUNSTATE EQUIPMENT CO	11/07/23	MW	0101-8150-0-5640-0000-8110-850	1,091.72
82	00258969	V8201006	SUPPLYMASTER INC	11/07/23	MW	0101-0004-0-4308-1110-1000-810	383.56
82	00258969	V8201006	SUPPLYMASTER INC	11/07/23	MW	0101-8150-0-4308-0000-8110-850	642.82
82	00258970	V8201030	TIME & ALARM SYSTEMS	11/07/23	MW	0101-8150-0-5660-0000-8110-850	8,700.04
82	00258971	V8212931	TTC4SUCCESS	11/07/23	MW	0101-6500-0-5150-5750-1180-650	5,324.40
	00258972	V8205738	VISTA PAINT	11/07/23	MW	0101-8150-0-4313-0000-8110-850	735.76
	00258973	V8214042	VISUAL EDGE IT INC	11/07/23	MW	0101-0003-0-5660-1110-1000-130	1,402.76

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82	00258973	V8214042 VISUAL EDGE IT INC	11/07/23		MW	0101-0003-0-5660-1110-1000-140	14.56
82	00258973	V8214042 VISUAL EDGE IT INC	11/07/23		MW	0101-0003-0-5660-1110-1000-310	276.75
82	00258973	V8214042 VISUAL EDGE IT INC	11/07/23		MW	0101-0003-0-5660-1110-1000-390	346.12
82	00258973	V8214042 VISUAL EDGE IT INC	11/07/23		MW	0101-0003-0-5660-1110-1000-480	98.49
82	00258973	V8214042 VISUAL EDGE IT INC	11/07/23		MW	0101-0004-0-5660-0000-7551-833	12.66
82	00258973	V8214042 VISUAL EDGE IT INC	11/07/23		MW	0101-0004-0-5660-0000-7300-815	527.98
82	00258973	V8214042 VISUAL EDGE IT INC	11/07/23		MW	0101-0004-0-5660-0000-7530-830	6.22
82	00258973	V8214042 VISUAL EDGE IT INC	11/07/23		MW	0101-0004-0-5660-1110-2100-610	8.81
82	00258973	V8214042 VISUAL EDGE IT INC	11/07/23		MW	0101-0004-0-7438-1110-9100-831	0.11
82	00258973	V8214042 VISUAL EDGE IT INC	11/07/23		MW	0101-0791-0-5660-1110-1000-706	45.33
82	00258974	V8208939 WEST COAST ARBORISTS	11/07/23		MW	0101-0004-0-5690-0000-8220-220	17,575.00
82	00258974	V8208939 WEST COAST ARBORISTS	11/07/23		MW	0101-0004-0-5690-0000-8220-410	21,299.00
82	00258975	V8213822 WESTERN DRAIN SUPPLY	11/07/23		MW	0101-8150-0-4313-0000-8110-850	789.52
82	00258976	V8201132 YORBA LINDA WATER DISTRICT	11/07/23		MW	0101-0001-0-5550-1110-8200-990	6,970.00
82	00258986	E8202473 AGUILAR, LINDSEY N	11/08/23		MW	0101-6500-0-5220-5750-1190-650	43.43
82	00258987	E8203563 ALLAN, REBECCA	11/08/23		MW	0101-9017-0-4301-1110-1000-440	1,089.90
82	00258987	E8203563 ALLAN, REBECCA	11/08/23		MW	0101-9017-0-4301-1110-1000-441	56.50
82	00258989	V8204532 AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0003-0-4343-0000-2700-240	5.00
82	00258989	V8204532 AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0003-0-4411-0000-2700-240	734.06
82	00258989	V8204532 AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0003-0-4301-1110-1000-110	61.10
82	00258989	V8204532 AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0003-0-4301-1110-1000-110	307.81
82	00258989	V8204532 AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0003-0-4301-1110-1000-110	430.87
82	00258989	V8204532 AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0003-0-4301-1110-1000-130	32.60
82	00258989	V8204532 AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0003-0-4301-1110-1000-130	37.80
82	00258989	V8204532 AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0003-0-4301-1110-1000-140	358.88
82	00258989	V8204532 AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0003-0-4301-1110-1000-220	19.53
82	00258989	V8204532 AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0003-0-4301-1110-1000-240	288.57
82	00258989	V8204532 AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0003-0-4301-1110-1000-250	28.26
82	00258989	V8204532 AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0003-0-4343-1110-1000-250	21.74
82	00258989	V8204532 AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0003-0-4301-1110-1000-360	12.34
	00258989	V8204532 AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0003-0-4301-1110-1000-420	-62.60
	00258989	V8204532 AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0003-0-4301-1110-1000-480	531.32

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82 00258989	V8204532	AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0003-0-4301-1110-1000-490	125.01
82 00258989	V8204532	AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0003-0-4301-1110-1000-200	108.24
82 00258989	V8204532	AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0004-0-4308-0000-7300-815	46.45
82 00258989	V8204532	AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0004-0-4301-1110-1000-705	648.23
82 00258989	V8204532	AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0004-0-4301-1110-1000-810	53.60
82 00258989	V8204532	AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0004-0-4308-1110-1000-810	18.47
82 00258989	V8204532	AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-0008-0-4308-0000-8200-805	15.20
82 00258989	V8204532	AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-3010-0-4301-1110-1000-380	748.19
82 00258989	V8204532	AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-4127-0-4301-1110-1000-706	190.09
82 00258989	V8204532	AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-5630-0-4301-1110-1000-706	485.40
82 00258989	V8204532	AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-6300-0-4301-1110-1000-635	60.64
82 00258989	V8204532	AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-6500-0-4301-5770-1110-650	1,557.95
82 00258989	V8204532	AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-6762-0-4301-1110-1000-685	365.34
82 00258989	V8204532	AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-7412-0-4301-1110-1000-640	16.68
82 00258989	V8204532	AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-9017-0-4301-1110-1000-420	140.27
82 00258989	V8204532	AMAZON.COM CORPORATE CREDIT	11/08/23		MW	0101-9017-0-4301-1110-1000-130	142.88
82 00258990	E8203782	AQUINO, NICOLE	11/08/23		MW	0101-6266-0-5240-1110-1000-640	197.16
82 00258991	E8204241	AYER, LAUREL	11/08/23		MW	0101-9017-0-5240-1110-1000-330	107.70
82 00258992	E8203756	BORDWELL, KIMBERLY	11/08/23		MW	0101-6500-0-5220-5750-1190-650	18.86
82 00258993	E8203358	BULTSMA, LORI L	11/08/23		MW	0101-0004-0-5220-1110-3140-705	30.65
82 00258994	E8204168	CERVANTES, YOLANDA	11/08/23		MW	0101-6500-0-5220-5750-1190-650	24.37
82 00258995	E8203887	CHU, CALEB	11/08/23		MW	0101-0004-0-5220-1110-1000-810	29.80
82 00258996	E8202725	COLE, MAURINE E	11/08/23		MW	0101-6500-0-5220-5770-1190-650	188.11
82 00258997	E8203336	DINH, RICHARD	11/08/23		MW	0101-0003-0-4338-0000-2700-140	471.76
82 00258997	E8203336	DINH, RICHARD	11/08/23		MW	0101-9017-0-5809-0000-2700-140	2,737.93
82 00258998	V8211023	ECE 4 AUTISM	11/08/23		MW	0101-6500-0-5150-5750-1180-650	10,500.60
82 00258999	E8204236	FIALA, JOAN	11/08/23		MW	0101-9017-0-5240-1110-1000-330	281.62
82 00259000	E8203232	FLORES, ANA M	11/08/23		MW	0101-6500-0-5220-5750-1190-650	92.23
82 00259001	E8203876	FOULADI, JENNIFER	11/08/23		MW	0101-0004-0-5220-1110-2100-635	106.24
82 00259001	E8203876	FOULADI, JENNIFER	11/08/23		MW	0101-0004-0-5240-1110-2100-635	195.73
00259002	E8203110	GAGNON, PAMELA D	11/08/23		MW	0101-6500-0-5220-5750-1190-650	127.01
00259003	E8203324	GANGANO, TALIA R	11/08/23		MW	0101-6500-0-5220-5770-1190-650	147.11

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82	00259004	E8202555 GERSBACHER, LISA A	11/08/23		MW	0101-0791-0-5220-1110-2100-640	60.39
82	00259005	V8200493 GLASBY MAINTENANCE SUPPLY	11/08/23		MW	0101-0003-0-4309-1110-1000-340	226.96
82	00259005	V8200493 GLASBY MAINTENANCE SUPPLY	11/08/23		MW	0101-0003-0-4309-1110-8200-110	308.56
82	00259005	V8200493 GLASBY MAINTENANCE SUPPLY	11/08/23		MW	0101-0003-0-4309-1110-8200-140	3,807.15
82	00259005	V8200493 GLASBY MAINTENANCE SUPPLY	11/08/23		MW	0101-0003-0-4309-1110-8200-200	215.83
82	00259005	V8200493 GLASBY MAINTENANCE SUPPLY	11/08/23		MW	0101-0003-0-4309-1110-8200-230	5,100.37
82	00259005	V8200493 GLASBY MAINTENANCE SUPPLY	11/08/23		MW	0101-0003-0-4309-1110-8200-250	1,304.50
82	00259005	V8200493 GLASBY MAINTENANCE SUPPLY	11/08/23		MW	0101-0003-0-4309-1110-8200-310	295.84
82	00259005	V8200493 GLASBY MAINTENANCE SUPPLY	11/08/23		MW	0101-0003-0-4309-1110-8200-400	681.74
82	00259005	V8200493 GLASBY MAINTENANCE SUPPLY	11/08/23		MW	0101-0003-0-4309-1110-8200-410	714.49
82	00259005	V8200493 GLASBY MAINTENANCE SUPPLY	11/08/23		MW	0101-0003-0-4309-1110-8200-441	965.97
82	00259005	V8200493 GLASBY MAINTENANCE SUPPLY	11/08/23		MW	0101-0004-0-4313-0000-8210-840	830.92
82	00259005	V8200493 GLASBY MAINTENANCE SUPPLY	11/08/23		MW	0101-0008-0-4309-0000-8210-805	723.98
82	00259005	V8200493 GLASBY MAINTENANCE SUPPLY	11/08/23		MW	0101-3310-0-4301-5750-1130-650	14.90
82	00259006	E8203830 GOMEZ, JESSICA	11/08/23		MW	0101-6500-0-5220-5750-1190-650	36.68
82	00259007	E8203085 HALL, JANEAL	11/08/23		MW	0101-0004-0-5220-1110-3130-705	57.44
82	00259008	E8200541 HASKELL, GREGG D	11/08/23		MW	0101-6500-0-5220-5770-1190-650	172.20
82	00259009	E8201347 HEPPS, MARIA T	11/08/23		MW	0101-0004-0-5220-1110-2100-635	26.66
82	00259010	E8202118 HIRAGA-NITZEL, PATRICIA S	11/08/23		MW	0101-0004-0-5220-1110-3140-705	114.24
82	00259011	V8200542 HIRSCH PIPE & SUPPLY CO	11/08/23		MW	0101-2600-0-4313-0000-8500-220	1,746.80
82	00259011	V8200542 HIRSCH PIPE & SUPPLY CO	11/08/23		MW	0101-8150-0-4313-0000-8110-850	6,929.20
82	00259012	V8213269 HOULIHAN, PATRICIA K	11/08/23		MW	0101-6500-0-5810-5770-1190-650	800.00
82	00259013	E8203801 IGUCHI, JORDAN	11/08/23		MW	0101-6500-0-5220-5770-1190-650	37.01
82	00259014	E8204237 JONES, JOLEEN	11/08/23		MW	0101-9017-0-5240-1110-1000-330	104.70
82	00259015	E8204240 KADHOM, ERICA	11/08/23		MW	0101-0003-0-4338-0000-2700-140	48.00
82	00259016	E8203328 MANN, JONATHAN O	11/08/23		MW	0101-0004-0-5220-1110-1000-621	74.67
82	00259017	E8202267 MARINO, ELAINE	11/08/23		MW	0101-6500-0-5220-5770-1190-650	191.91
82	00259018	E8203575 MCGOWAN, ERIN	11/08/23		MW	0101-6500-0-5220-5060-2100-650	136.31
82	00259019	E8203393 OBKIRCHER, ALMA	11/08/23		MW	0101-0004-0-5220-1110-2100-635	48.73
82	00259020	E8202082 ROTKOSKY, SUSAN E	11/08/23		MW	0101-0791-0-5220-1110-2100-640	20.30
	00259021	V8211658 SMART & FINAL	11/08/23		MW	0101-2600-0-4301-1110-1000-670	39.57
	00259022	V8200964 SOUTHWEST SCHOOL & OFFICE SUPP	11/08/23		MW	0101-0003-0-4301-1110-1000-210	59.81

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82	00259022	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/08/23	MW	0101-0003-0-4301-1110-1000-210	84.96
82	00259022	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/08/23	MW	0101-0003-0-4301-1110-1000-330	39.02
82	00259022	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/08/23	MW	0101-0003-0-4301-1110-1000-450	268.42
82	00259022	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/08/23	MW	0101-0003-0-4301-1110-1000-530	750.04
82	00259022	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/08/23	MW	0101-0004-0-4308-0000-7530-830	111.25
82	00259022	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/08/23	MW	0101-0004-0-4338-1110-2100-635	247.25
82	00259022	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/08/23	MW	0101-0791-0-4301-1110-1000-250	154.94
82	00259022	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/08/23	MW	0101-3310-0-4301-5750-1130-650	60.32
82	00259022	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/08/23	MW	0101-3310-0-4308-5001-2100-650	177.42
82	00259022	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/08/23	MW	0101-8150-0-4308-0000-8110-850	358.94
82	00259023	E8203873	STAMP, EVIN	11/08/23	MW	0101-0004-0-5220-1110-1000-621	71.33
82	00259024	E8201609	STEUBER, MICHELLE L	11/08/23	MW	0101-0791-0-5220-1110-2100-640	84.43
82	00259025	V8201006	SUPPLYMASTER INC	11/08/23	MW	0101-0003-0-4301-1110-1000-240	125.74
82	00259026	E8200612	VALDEZ-SCHRADER, STEPHANIE A	11/08/23	MW	0101-3010-0-5220-1110-2100-625	74.54
82	00259027	E8204238	VENTURA, DEBBIE	11/08/23	MW	0101-9017-0-5240-1110-1000-330	148.70
82	00259028	V8201075	VERIZON WIRELESS	11/08/23	MW	0101-0004-0-5940-0000-7150-700	100.30
82	00259028	V8201075	VERIZON WIRELESS	11/08/23	MW	0101-0004-0-5940-0000-7200-800	51.63
82	00259028	V8201075	VERIZON WIRELESS	11/08/23	MW	0101-0004-0-5940-0000-7400-730	51.63
82	00259028	V8201075	VERIZON WIRELESS	11/08/23	MW	0101-0004-0-5940-1110-2100-600	51.63
82	00259028	V8201075	VERIZON WIRELESS	11/08/23	MW	0101-0004-0-5940-1110-2100-705	103.91
82	00259028	V8201075	VERIZON WIRELESS	11/08/23	MW	0101-0004-0-5940-1110-2100-705	40.01
82	00259028	V8201075	VERIZON WIRELESS	11/08/23	MW	0101-0004-0-5940-1110-2100-706	51.63
82	00259028	V8201075	VERIZON WIRELESS	11/08/23	MW	0101-0008-0-5940-0000-8200-805	51.63
82	00259028	V8201075	VERIZON WIRELESS	11/08/23	MW	0101-0791-0-5940-1110-1000-120	103.91
82	00259028	V8201075	VERIZON WIRELESS	11/08/23	MW	0101-6500-0-5940-5001-2100-650	38.01
82	00259029	E8203461	VITO, SPENCER	11/08/23	MW	0101-0004-0-5220-1110-1000-810	40.09
82	00259030	V8210698	XEROX FINANCIAL SERVICES LLC	11/08/23	MW	0101-0003-0-5640-1110-1000-100	73.91
82	00259030	V8210698	XEROX FINANCIAL SERVICES LLC	11/08/23	MW	0101-0003-0-5640-1110-1000-310	150.76
82	00259030	V8210698	XEROX FINANCIAL SERVICES LLC	11/08/23	MW	0101-0003-0-5640-1110-1000-320	363.62
82	00259031	V8210279	ZIERER, HARRISON	11/08/23	MW	0101-9017-0-5821-1110-1000-410	14,000.00
	00259035	V8206590	APPLE COMPUTER INC	11/09/23	MW	0101-6500-0-4343-5770-1190-650	329.16
	00259035	V8206590	APPLE COMPUTER INC	11/09/23	MW	0101-6500-0-5815-5770-1190-650	389.98

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82 00259035	V8206590	APPLE COMPUTER INC	11/09/23		MW	0101-6500-0-5815-5001-2100-650	359.97
82 00259036	V8210503	BERTRAND MUSIC ENTERPRISES	11/09/23		MW	0101-5630-0-4410-1110-1000-706	3,262.47
82 00259037	V8200258	CDW G INC	11/09/23		MW	0101-0004-0-4301-1110-1000-810	106.92
82 00259038	V8200332	COSTCO WHOLESALE	11/09/23		MW	0101-0003-0-4338-0000-2700-100	151.52
82 00259039	V8210119	FACTORY MOTOR PARTS	11/09/23		MW	0101-0720-0-4315-5001-3600-865	143.78
82 00259040	V8200444	FISHER SCIENTIFIC LLC	11/09/23		MW	0101-3010-0-4301-1110-1000-120	674.46
82 00259041	V8200446	FLEET SERVICES	11/09/23		MW	0101-0720-0-4315-5001-3600-865	123.45
82 00259042	V8200498	GOPHER SPORT	11/09/23		MW	0101-0003-0-4301-1110-1000-200	400.56
82 00259042	V8200498	GOPHER SPORT	11/09/23		MW	0101-0003-0-4301-1110-1000-220	542.68
82 00259043	V8200547	HOME DEPOT	11/09/23		MW	0101-0004-0-4343-1110-1000-810	90.30
82 00259043	V8200547	HOME DEPOT	11/09/23		MW	0101-0008-0-4301-0000-8200-805	118.43
82 00259043	V8200547	HOME DEPOT	11/09/23		MW	0101-8150-0-4313-0000-8110-850	178.79
82 00259044	V8212264	IDEAL COMPUTER SOUTH INC	11/09/23		MW	0101-0004-0-5670-0000-7700-810	4,732.20
82 00259044	V8212264	IDEAL COMPUTER SOUTH INC	11/09/23		MW	0101-0004-0-5660-1110-1000-810	378.00
82 00259045	V8210211	IMPERIAL BAND INSTRUMENTS	11/09/23		MW	0101-6762-0-5660-1110-1000-621	103.48
82 00259046	V8213672	IRONWOOD PLUMBING INC	11/09/23		MW	0101-8150-0-5670-0000-8110-850	4,964.00
82 00259047	V8209845	JACKSON'S AUTO SUPPLY	11/09/23		MW	0101-0720-0-4315-5001-3600-865	386.00
82 00259048	V8200227	JDS INDUSTRIES INC	11/09/23		MW	0101-0004-0-4308-0000-7550-831	240.85
82 00259049	V8201171	KELLY PAPER	11/09/23		MW	0101-0004-0-4308-0000-7550-831	226.62
82 00259050	V8213445	NATOCL, KAREN O	11/09/23		MW	0101-6500-0-5810-5770-1190-650	1,800.00
82 00259051	V8206836	NEW DIMENSION GEN CONSTRUCTION	11/09/23		MW	0101-7032-0-6270-0000-8500-210	32,439.72
82 00259052	V8208366	NEW VISTA SCHOOL	11/09/23		MW	0101-6500-0-5150-5750-1180-650	3,459.50
82 00259053	V8202145	OCAD ASSOCIATION	11/09/23		MW	0101-0003-0-5310-1110-1000-130	2,181.25
82 00259054	V8200764	ORANGE COUNTY DEPT OF ED	11/09/23		MW	0101-0004-0-5815-0000-7700-810	118,800.00
82 00259054	V8200764	ORANGE COUNTY DEPT OF ED	11/09/23		MW	0101-6500-0-5155-5750-1110-650	38,123.58
82 00259055	V8210095	ORANGE COUNTY FIRE PROTECTION	11/09/23		MW	0101-8150-0-5670-0000-8110-850	5,390.00
82 00259056	V8200808	PERFECT PAGES	11/09/23		MW	0101-0004-0-5690-1110-1000-810	99.00
82 00259058	V8207666	PEST OPTIONS INC	11/09/23		MW	0101-0004-0-5670-0000-8210-840	5,761.76
82 00259059	V8200954	SO CALIF EDISON CO	11/09/23		MW	0101-0001-0-5540-1110-8200-990	329,195.70
82 00259060	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/09/23		MW	0101-0003-0-4301-1110-1000-520	947.37
00259060	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/09/23		MW	0101-0003-0-4301-1110-8200-310	142.40
00259060	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/09/23		MW	0101-6300-0-4301-1110-1000-635	1,077.47

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82 00259061	V8201985	TEACHERS CURRICULUM INSTITUTE	11/09/23		MW	0101-6266-0-5810-1110-1000-635	63,000.00
82 00259062	V8213331	WEVIDEO INC	11/09/23		MW	0101-0003-0-5815-1110-1000-250	432.18
82 00259063	V8210698	XEROX FINANCIAL SERVICES LLC	11/09/23		MW	0101-0003-0-5640-1110-1000-240	94.80
82 00259063	V8210698	XEROX FINANCIAL SERVICES LLC	11/09/23		MW	0101-0003-0-5640-1110-1000-310	170.04
82 00259063	V8210698	XEROX FINANCIAL SERVICES LLC	11/09/23		MW	0101-0003-0-5640-1110-1000-460	94.80
82 00259063	V8210698	XEROX FINANCIAL SERVICES LLC	11/09/23		MW	0101-0004-0-5640-0000-7551-833	107.48
SUBFUND 0101 Total:							1,050,918.95

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Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
82 00258930	E8202730	COLELLI, TERRY L	11/06/23		MW	1212-9061-0-5220-1110-2100-670	45.85
82 00258931	E8202609	MADSEN, ASHLEY	11/06/23		MW	1212-9044-0-4301-1110-1000-510	654.52
82 00258932	E8200982	PATEL, RENUKABEN C	11/06/23		MW	1212-9061-0-5220-1110-2100-670	27.38
82 00258977	V8200332	COSTCO WHOLESALE	11/07/23		MW	1212-9062-0-4301-1110-1000-670	490.10
82 00258978	V8214042	VISUAL EDGE IT INC	11/07/23		MW	1212-6105-0-5660-8500-1000-672	30.04
82 00258978	V8214042	VISUAL EDGE IT INC	11/07/23		MW	1212-6105-0-5660-8500-1000-672	171.93
82 00259032	V8204532	AMAZON.COM CORPORATE CREDIT	11/08/23		MW	1212-9061-0-4301-1110-1000-670	501.80
82 00259033	V8211658	SMART & FINAL	11/08/23		MW	1212-9062-0-4301-1110-1000-670	369.95
82 00259064	V8200949	SMART & FINAL	11/09/23		MW	1212-6105-0-4301-8500-1000-672	665.44
		SUBFUND 1212			Total:		2,957.01

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Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
82 00259034	V8212328	THERMAL SERVICES INC	11/08/23		MW	1313-5310-0-5660-0000-3700-835	8,076.90
		SUBFUND 1313			Total:		8,076.90

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82 00259065	V8202138	I & B FLOORING	11/09/23		MW	1414-0203-0-5690-0000-8110-100	57,945.54
82 00259065	V8202138	I & B FLOORING	11/09/23		MW	1414-0203-0-5690-0000-8110-410	48,480.12
82 00259065	V8202138	I & B FLOORING	11/09/23		MW	1414-0203-0-5690-0000-8110-460	32,103.21
82 00259065	V8202138	I & B FLOORING	11/09/23		MW	1414-0203-0-5690-0000-8110-430	126,372.52
82 00259066	V8211345	SIGNATURE FLOORING INC	11/09/23		MW	1414-0203-0-5690-0000-8110-530	43,899.04
SUBFUND 1414 Total:							308,800.43

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Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
82 00258979	V8206836	NEW DIMENSION GEN CONSTRUCTION	11/07/23		MW	2525-9261-0-6270-0000-8500-110	30,194.65
82 00258979	V8206836	NEW DIMENSION GEN CONSTRUCTION	11/07/23		MW	2525-9261-0-6270-0000-8110-310	29,678.20
82 00258979	V8206836	NEW DIMENSION GEN CONSTRUCTION	11/07/23		MW	2525-9265-0-6270-0000-8500-320	27,876.73
82 00259067	V8200234	CALIF DEPT OF ED	11/09/23		MW	2525-9254-0-5809-0000-8500-420	700.00
SUBFUND 2525 Total:							88,449.58

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82 00258980	V8206836	NEW DIMENSION GEN CONSTRUCTION	11/07/23		MW	2545-9256-0-6270-0000-8500-470	118,813.17
82 00258980	V8206836	NEW DIMENSION GEN CONSTRUCTION	11/07/23		MW	2545-9256-0-6270-0000-8500-110	41,762.31
82 00258980	V8206836	NEW DIMENSION GEN CONSTRUCTION	11/07/23		MW	2545-9261-0-6270-0000-8500-110	41,147.98
82 00258981	V8200869	REFRIGERATION SUPPLIES DIST	11/07/23		MW	2545-9261-0-4410-0000-8500-100	4,746.74
82 00258982	V8209306	UTIL-LOCATE INC.	11/07/23		MW	2545-9265-0-6274-0000-8500-480	4,500.00
SUBFUND 2545		Total:					210,970.20

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Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
82 00258983	V8206836	NEW DIMENSION GEN CONSTRUCTION	11/07/23		MW	3539-9261-0-6270-0000-8500-470	249,347.80
	SUBFUND 3539	Total:					249,347.80

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Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
82 00258984	V8213647	BREA URGENT CARE INC.	11/07/23		MW	6768-0004-0-5810-0000-6000-820	510.00
82 00258985	V8200175	PYLUSD WORKERS COMP TRUST	11/07/23		MW	6768-0004-0-5809-0000-6000-820	33,013.75
82 00259068	V8212348	MOBILE SCREENING SOLUTIONS INC	11/09/23		MW	6768-0004-0-5810-0000-6000-820	1,121.00
82 00259069	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/09/23		MW	6768-0004-0-4308-0000-6000-820	81.17
SUBFUND 6768		Total:					34,725.92
						Grand Total:	1,954,246.79

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Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
82	00259070	V8200095 ALBRIGHT LIGHTING PLASTICS	11/13/23		MW	0101-8150-0-4313-0000-8110-850	562.46
82	00259071	V8204895 AMERICAN CASUAL	11/13/23		MW	0101-0791-0-4301-1110-1000-310	2,711.71
82	00259072	V8200161 B & M LAWN & GARDEN CENTER	11/13/23		MW	0101-0004-0-4313-0000-8220-845	79.67
82	00259072	V8200161 B & M LAWN & GARDEN CENTER	11/13/23		MW	0101-0004-0-5660-0000-8220-845	10.00
82	00259073	V8207089 BC TRAFFIC SPECIALIST	11/13/23		MW	0101-8150-0-4313-0000-8110-850	350.92
82	00259074	V8206737 CHAPIN TOLLEY BROWN ENTERPRISE	11/13/23		MW	0101-0720-0-5812-5001-3600-865	33,256.00
82	00259075	V8212180 CINTAS CORPORATION	11/13/23		MW	0101-0004-0-5640-0000-7540-832	30.05
82	00259076	V8213469 CL WINDOW SHINE	11/13/23		MW	0101-8150-0-5670-0000-8110-520	2,750.00
82	00259077	V8212276 COMM ENTERPRISES	11/13/23		MW	0101-8150-0-5670-0000-8110-850	432.60
82	00259078	V8212329 CONTROL AIR ENTERPRISES LLC	11/13/23		MW	0101-8150-0-5670-0000-8110-850	654.12
82	00259079	V8206946 E B BRADLEY	11/13/23		MW	0101-8150-0-4313-0000-8110-850	134.45
82	00259080	E8200236 EDMONDSON, SHARON M	11/13/23		MW	0101-0004-0-5220-1110-1000-621	91.90
82	00259081	E8202937 ESPINOZA, PATRICIA	11/13/23		MW	0101-0004-0-4308-0000-7300-815	7.15
82	00259081	E8202937 ESPINOZA, PATRICIA	11/13/23		MW	0101-0004-0-4338-0000-7300-815	49.68
82	00259081	E8202937 ESPINOZA, PATRICIA	11/13/23		MW	0101-0004-0-5230-0000-7300-815	53.71
82	00259082	V8214062 FACILITY SOLUTIONS GROUP INC	11/13/23		MW	0101-0003-0-4309-1110-8200-500	434.41
82	00259083	E8203369 FANG, MATTHEW	11/13/23		MW	0101-0004-0-5220-1110-1000-621	62.95
82	00259084	V8200438 FEDERAL EXPRESS	11/13/23		MW	0101-6762-0-5930-1110-1000-100	323.51
82	00259085	E8200182 FREEMAN, THOMAS M	11/13/23		MW	0101-0003-0-4301-1110-1000-130	22.37
82	00259086	E8203738 GARCIA, KIMBERLY	11/13/23		MW	0101-6500-0-5220-5770-1190-650	156.93
82	00259087	E8203434 GARCIA, NATALY	11/13/23		MW	0101-0004-0-5220-1110-3140-705	140.37
82	00259088	V8206192 GEORGE BRYANT CONSTRUCTION INC	11/13/23		MW	0101-8150-0-5670-0000-8110-855	5,700.50
82	00259089	V8200493 GLASBY MAINTENANCE SUPPLY	11/13/23		MW	0101-0003-0-4309-1110-8200-100	3,388.88
82	00259089	V8200493 GLASBY MAINTENANCE SUPPLY	11/13/23		MW	0101-0003-0-4309-1110-8200-440	89.39
82	00259089	V8200493 GLASBY MAINTENANCE SUPPLY	11/13/23		MW	0101-0003-0-4309-1110-8200-480	1,830.52
82	00259090	E8203395 GOODWIN, KIMBERLY	11/13/23		MW	0101-9017-0-5240-1110-1000-330	178.70
82	00259091	E8201239 GORDILLO, TONYA	11/13/23		MW	0101-0003-0-4301-1110-1000-450	124.95
82	00259092	E8200790 GUTIERREZ, SANDRA C	11/13/23		MW	0101-6500-0-5220-5750-1190-650	70.22
82	00259093	E8200541 HASKELL, GREGG D	11/13/23		MW	0101-6500-0-5220-5770-1190-650	166.24
82	00259094	V8200542 HIRSCH PIPE & SUPPLY CO	11/13/23		MW	0101-8150-0-6490-0000-8110-140	7,165.48
	00259095	V8200547 HOME DEPOT	11/13/23		MW	0101-3213-0-4301-1110-1000-110	0.00
	00259095	V8200547 HOME DEPOT	11/13/23		MW	0101-3213-0-4410-1110-1000-110	845.96

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82	00259095	V8200547 HOME DEPOT	11/13/23		MW	0101-9017-0-4301-1110-1000-410	300.85
82	00259096	V8203271 HSI EMERGENCY CARE SOLUTIONS I	11/13/23		MW	0101-0004-0-4301-1110-3140-705	2,416.75
82	00259097	V8206234 INTEGRITY BACKFLOW CO	11/13/23		MW	0101-8150-0-5670-0000-8110-850	285.50
82	00259098	V8200227 JDS INDUSTRIES INC	11/13/23		MW	0101-0004-0-4308-0000-7550-831	52.95
82	00259099	V8201171 KELLY PAPER	11/13/23		MW	0101-0004-0-4308-0000-7550-831	2,258.07
82	00259100	E8203103 LOPEZ, JENNIFER N	11/13/23		MW	0101-0004-0-5220-1110-3140-705	87.91
82	00259101	E8203054 MALTEZ, DALIANA E	11/13/23		MW	0101-9089-0-5220-1110-2100-670	17.94
82	00259102	V8200679 MCFADDEN DALE HARDWARE	11/13/23		MW	0101-0004-0-4313-0000-8210-840	156.65
82	00259102	V8200679 MCFADDEN DALE HARDWARE	11/13/23		MW	0101-8150-0-4313-0000-8110-850	841.44
82	00259103	V8211527 MONTGOMERY HARDWARE CO	11/13/23		MW	0101-8150-0-5690-0000-8110-220	3,377.66
82	00259104	V8210536 OVERHEAD DOOR SYSTEMS INC	11/13/23		MW	0101-8150-0-5670-0000-8110-850	1,100.00
82	00259105	V8213751 P F SERVICES INC	11/13/23		MW	0101-0720-0-5660-5001-3600-865	727.50
82	00259106	V8211718 PINNACLE PETROLEUM	11/13/23		MW	0101-0723-0-9322-0000-0000-000	63,165.43
82	00259107	V8200834 POWERSTRIDE BATTERY CO INC	11/13/23		MW	0101-0720-0-4315-5001-3600-865	241.44
82	00259108	V8206361 RADIO SERVICE INC	11/13/23		MW	0101-8150-0-4313-0000-8110-850	1,672.14
82	00259109	V8200869 REFRIGERATION SUPPLIES DIST	11/13/23		MW	0101-8150-0-4410-0000-8110-100	2,185.28
82	00259110	V8200470 REPUBLIC SERVICES INC	11/13/23		MW	0101-0001-0-5580-1110-8200-990	13,686.35
82	00259110	V8200470 REPUBLIC SERVICES INC	11/13/23		MW	0101-0004-0-5580-1110-8200-810	63.62
82	00259111	E8204101 ROMERO, ARANTXA	11/13/23		MW	0101-0004-0-5220-1110-3130-705	7.34
82	00259112	V8214032 S.E.T. BASKETBALL ACADEMY LLC	11/13/23		MW	0101-2600-0-5810-1110-1000-670	3,640.00
82	00259113	E8204242 SANTAMARIA, RION	11/13/23		MW	0101-0003-0-4308-0000-2700-130	18.23
82	00259114	E8203368 SANTANGELO, GINA	11/13/23		MW	0101-0004-0-5220-1110-3140-705	62.09
82	00259115	E8202686 SAYLORS, ELISE	11/13/23		MW	0101-0004-0-5220-1110-3140-705	167.68
82	00259116	V8200921 SCHOOL HEALTH CORP	11/13/23		MW	0101-0003-0-4301-1110-1000-240	354.10
82	00259117	V8214224 SIMMONS, JAMIE	11/13/23		MW	0101-6500-0-5817-5001-2100-650	600.00
82	00259118	V8211143 SOLIANT HEALTH	11/13/23		MW	0101-6500-0-5151-5770-1190-650	4,800.00
82	00259119	V8200964 SOUTHWEST SCHOOL & OFFICE SUPP	11/13/23		MW	0101-0003-0-4301-1110-1000-460	129.16
82	00259119	V8200964 SOUTHWEST SCHOOL & OFFICE SUPP	11/13/23		MW	0101-0003-0-4301-1110-1000-510	138.43
82	00259120	V8213605 SPECTRUM CENTER - ROSSIER PARK	11/13/23		MW	0101-6500-0-9510-0000-0000-000	1,120.01
82	00259121	V8200586 SPERLING, EDITH	11/13/23		MW	0101-0004-0-5220-1110-3140-705	26.40
	00259122	V8214058 STOPHER, ERIC AND JENNIFER	11/13/23		MW	0101-6500-0-9510-0000-0000-000	1,890.00
	00259123	V8201006 SUPPLYMASTER INC	11/13/23		MW	0101-0003-0-4301-1110-1000-230	337.13

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82	00259123	V8201006 SUPPLYMASTER INC	11/13/23		MW	0101-0003-0-4343-1110-1000-240	168.68
82	00259123	V8201006 SUPPLYMASTER INC	11/13/23		MW	0101-0003-0-4301-1110-1000-350	268.42
82	00259123	V8201006 SUPPLYMASTER INC	11/13/23		MW	0101-0004-0-4308-0000-7150-700	314.18
82	00259123	V8201006 SUPPLYMASTER INC	11/13/23		MW	0101-9017-0-4308-0000-2700-400	130.01
82	00259124	V8200198 T MOBILE USA INC	11/13/23		MW	0101-0004-0-5820-0000-7150-700	13.73
82	00259124	V8200198 T MOBILE USA INC	11/13/23		MW	0101-0004-0-5940-0000-7700-810	186.15
82	00259124	V8200198 T MOBILE USA INC	11/13/23		MW	0101-0004-0-5940-1110-2100-600	25.69
82	00259125	E8200869 THOMAS, DIANA J	11/13/23		MW	0101-0791-0-5220-1110-1000-635	117.38
82	00259126	V8201524 U S AIRCONDITIONING DISTRIBUTO	11/13/23		MW	0101-8150-0-4313-0000-8110-850	3,845.61
82	00259127	V8201595 UNITED PARCEL SERVICE	11/13/23		MW	0101-0004-0-4308-0000-7300-815	30.00
82	00259128	V8214042 VISUAL EDGE IT INC	11/13/23		MW	0101-0003-0-5660-1110-1000-110	2,661.91
82	00259128	V8214042 VISUAL EDGE IT INC	11/13/23		MW	0101-0003-0-5660-1110-1000-120	139.05
82	00259128	V8214042 VISUAL EDGE IT INC	11/13/23		MW	0101-0003-0-5660-1110-1000-240	901.57
82	00259128	V8214042 VISUAL EDGE IT INC	11/13/23		MW	0101-0003-0-5640-1110-1000-400	385.59
82	00259156	V8200077 AAA ELECTRIC MOTORS SALES & SE	11/14/23		MW	0101-8150-0-4313-0000-8110-850	238.84
82	00259157	V8201867 ANIXTER DISTRIBUTION	11/14/23		MW	0101-8150-0-4313-0000-8110-850	2,301.09
82	00259158	V8210792 APRINTIS INC	11/14/23		MW	0101-0003-0-4301-1110-1000-130	639.00
82	00259159	V8201311 AQUA SERV ENGINEERS INC	11/14/23		MW	0101-8150-0-5670-0000-8110-110	175.00
82	00259159	V8201311 AQUA SERV ENGINEERS INC	11/14/23		MW	0101-8150-0-5670-0000-8110-130	475.00
82	00259159	V8201311 AQUA SERV ENGINEERS INC	11/14/23		MW	0101-8150-0-5670-0000-8110-410	300.00
82	00259159	V8201311 AQUA SERV ENGINEERS INC	11/14/23		MW	0101-8150-0-5670-0000-8110-420	300.00
82	00259160	E8204195 BLADES, LEANDRA	11/14/23		MW	0101-0004-0-5240-0000-7110-700	93.40
82	00259161	V8204903 C R F - O C	11/14/23		MW	0101-0003-0-5310-1110-1000-100	1,100.00
82	00259162	V8212180 CINTAS CORPORATION	11/14/23		MW	0101-0723-0-5560-1110-3600-865	186.85
82	00259162	V8212180 CINTAS CORPORATION	11/14/23		MW	0101-8150-0-5640-0000-8110-850	2,138.51
82	00259163	V8200303 COLLINS BUSINESS EQUIPMENT	11/14/23		MW	0101-8150-0-5660-0000-8110-850	225.00
82	00259164	V8212276 COMM ENTERPRISES	11/14/23		MW	0101-8150-0-5670-0000-8110-850	432.60
82	00259165	V8200335 COUNTY OF ORANGE HEALTH CARE	11/14/23		MW	0101-8150-0-5809-0000-8110-850	2,905.00
82	00259166	V8210309 DEL SOL SCHOOL	11/14/23		MW	0101-6500-0-5150-5750-1180-650	14,915.00
82	00259167	V8206946 E B BRADLEY	11/14/23		MW	0101-8150-0-4313-0000-8110-850	1,083.78
82	00259168	V8213838 EVERDRIVEN TECHNOLOGIES	11/14/23		MW	0101-0720-0-5812-5001-3600-865	9,695.37
82	00259169	V8213695 FOUNDATION BUILDING MATERIALS	11/14/23		MW	0101-8150-0-4313-0000-8110-850	5,453.17

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82 00259170	V8200500	GRAINGER	11/14/23		MW	0101-8150-0-4313-0000-8110-850	217.83
82 00259171	V8211829	HELP FOR BRAIN INJURED CHILDRE	11/14/23		MW	0101-0004-0-5240-1110-2100-635	61.72
82 00259171	V8211829	HELP FOR BRAIN INJURED CHILDRE	11/14/23		MW	0101-6500-0-5150-5750-1180-650	6,936.39
82 00259172	V8214185	MODEL 1 COMMECIAL VEHICLES INC	11/14/23		MW	0101-0720-0-6490-5001-3600-865	555,188.07
82 00259173	V8206836	NEW DIMENSION GEN CONSTRUCTION	11/14/23		MW	0101-7032-0-6270-0000-8500-130	817.92
82 00259173	V8206836	NEW DIMENSION GEN CONSTRUCTION	11/14/23		MW	0101-7032-0-6270-0000-8500-210	1,707.35
82 00259174	V8208366	NEW VISTA SCHOOL	11/14/23		MW	0101-6500-0-5150-5750-1180-650	4,070.00
82 00259175	V8205804	ORTCO INC	11/14/23		MW	0101-8150-0-5660-0000-8110-410	3,300.00
82 00259176	V8210672	PORTVIEW PREPARATORY INC	11/14/23		MW	0101-6500-0-5150-5750-1180-650	51,024.84
82 00259177	V8200869	REFRIGERATION SUPPLIES DIST	11/14/23		MW	0101-8150-0-4313-0000-8110-850	12,473.65
82 00259178	V8214027	SAN DIEGO CENTER FOR CHILDREN	11/14/23		MW	0101-3327-0-5159-5750-1180-650	8,463.16
82 00259178	V8214027	SAN DIEGO CENTER FOR CHILDREN	11/14/23		MW	0101-6500-0-5150-5750-1180-650	2,390.31
82 00259179	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/14/23		MW	0101-0003-0-4301-1110-1000-140	323.55
82 00259179	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/14/23		MW	0101-0003-0-4301-1110-1000-170	0.87
82 00259179	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/14/23		MW	0101-0003-0-4301-1110-1000-330	40.27
82 00259179	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/14/23		MW	0101-0003-0-4301-1110-1000-340	117.09
82 00259179	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/14/23		MW	0101-0003-0-4301-1110-1000-360	249.49
82 00259179	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/14/23		MW	0101-0003-0-4301-5750-1110-440	113.06
82 00259179	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/14/23		MW	0101-0003-0-4301-5001-2700-441	41.38
82 00259179	V8200964	SOUTHWEST SCHOOL & OFFICE SUPP	11/14/23		MW	0101-0004-0-4301-1110-1000-635	51.44
82 00259180	V8200967	SPEECH & LANGUAGE DEVELOP CTR	11/14/23		MW	0101-6500-0-5150-5750-1180-650	11,190.20
82 00259182	V8201419	U.S. BANK	11/14/23		MW	0101-0003-0-5815-1110-1000-130	243.00
82 00259182	V8201419	U.S. BANK	11/14/23		MW	0101-0003-0-4410-1110-1000-230	536.60
82 00259182	V8201419	U.S. BANK	11/14/23		MW	0101-0003-0-5815-1110-1000-230	138.00
82 00259182	V8201419	U.S. BANK	11/14/23		MW	0101-0004-0-4338-0000-7150-700	312.72
82 00259182	V8201419	U.S. BANK	11/14/23		MW	0101-0004-0-5240-0000-7200-800	325.00
82 00259182	V8201419	U.S. BANK	11/14/23		MW	0101-0004-0-5240-0000-7300-815	975.00
82 00259182	V8201419	U.S. BANK	11/14/23		MW	0101-0004-0-4308-0000-7400-730	81.02
82 00259182	V8201419	U.S. BANK	11/14/23		MW	0101-0004-0-4338-0000-7400-730	543.97
82 00259182	V8201419	U.S. BANK	11/14/23		MW	0101-0004-0-5240-0000-7400-730	1,806.51
00259182	V8201419	U.S. BANK	11/14/23		MW	0101-0004-0-5815-1110-1000-635	519.61
00259182	V8201419	U.S. BANK	11/14/23		MW	0101-0004-0-4301-1110-1000-640	305.56

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82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-4301-1110-1000-810	18,940.94
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-4411-1110-1000-810	870.00
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-5815-1110-1000-810	147.15
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-4301-1110-2100-600	74.27
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-4338-1110-2100-600	839.40
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-5240-1110-2100-600	325.00
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-5310-1110-2100-600	103.92
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-4338-1110-2100-635	298.69
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-5240-1110-2100-635	1,310.66
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-4301-1110-2100-640	155.07
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-5815-1110-2100-640	103.92
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-5240-1110-2100-705	599.00
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-4301-1110-3140-705	151.48
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-4313-1110-3600-865	2,706.04
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-5240-0000-7110-700	705.60
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-4308-0000-7400-730	650.20
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-4338-0000-7400-730	89.70
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-5815-1110-2100-625	519.61
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-4338-1110-2100-685	427.05
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-5815-1110-2100-685	103.92
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-5806-0000-7180-710	374.28
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0004-0-5240-1110-3130-706	1,198.00
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0008-0-4342-0000-8200-805	16.99
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0720-0-4315-5001-3600-865	102.34
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0720-0-4317-5001-3600-865	705.81
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0720-0-4342-5001-3600-865	314.29
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0720-0-4343-5001-3600-865	74.51
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0723-0-4315-1110-3600-865	63.54
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0723-0-5240-1110-3600-865	463.50
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-0791-0-5240-1110-1000-685	9,997.84
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-3310-0-5240-5770-1110-650	5,538.27
82	00259182	V8201419	U.S. BANK	11/14/23	MW	0101-4035-0-5240-1110-1000-635	1,079.77

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82	00259182	V8201419 U.S. BANK	11/14/23		MW	0101-4127-0-5240-1110-2100-706	1,523.44
82	00259182	V8201419 U.S. BANK	11/14/23		MW	0101-5630-0-4301-1110-1000-685	3,905.95
82	00259182	V8201419 U.S. BANK	11/14/23		MW	0101-5630-0-5240-1110-1000-706	2,645.66
82	00259182	V8201419 U.S. BANK	11/14/23		MW	0101-6266-0-5240-1110-1000-640	3,658.40
82	00259182	V8201419 U.S. BANK	11/14/23		MW	0101-6266-0-5240-1110-1000-685	731.68
82	00259182	V8201419 U.S. BANK	11/14/23		MW	0101-6266-0-5240-1110-2100-625	671.60
82	00259182	V8201419 U.S. BANK	11/14/23		MW	0101-6500-0-5815-5770-1190-650	108.00
82	00259182	V8201419 U.S. BANK	11/14/23		MW	0101-6500-0-5815-5001-2100-650	290.00
82	00259182	V8201419 U.S. BANK	11/14/23		MW	0101-7435-0-4301-1110-2100-600	86.98
82	00259182	V8201419 U.S. BANK	11/14/23		MW	0101-8150-0-4313-0000-8110-130	278.89
82	00259182	V8201419 U.S. BANK	11/14/23		MW	0101-8150-0-4313-0000-8110-850	254.16
82	00259182	V8201419 U.S. BANK	11/14/23		MW	0101-8150-0-4313-0000-8110-850	419.85
82	00259182	V8201419 U.S. BANK	11/14/23		MW	0101-8150-0-5240-0000-8110-850	1,045.70
82	00259182	V8201419 U.S. BANK	11/14/23		MW	0101-8150-0-4411-0000-8110-850	982.66
82	00259182	V8201419 U.S. BANK	11/14/23		MW	0101-8150-0-5809-0000-8110-850	469.04
82	00259182	V8201419 U.S. BANK	11/14/23		MW	0101-8150-0-5310-0000-8110-850	279.00
82	00259194	E8203563 ALLAN, REBECCA	11/15/23		MW	0101-9017-0-4301-1110-1000-441	248.39
82	00259195	V8200174 BEARCOM	11/15/23		MW	0101-0720-0-4410-5001-3600-865	8,835.86
82	00259196	E8203312 BHAVSAR, DEEP R	11/15/23		MW	0101-0791-0-4301-1110-1000-100	124.48
82	00259197	E8200462 BROWNING, ANGEL D	11/15/23		MW	0101-3310-0-5240-5770-1110-650	149.63
82	00259198	V8214211 CALIFORNIA EDUCATIONAL RESEARC	11/15/23		MW	0101-0004-0-5240-1110-2100-600	950.00
82	00259199	E8204143 CAMPUZANO, ISAIAS	11/15/23		MW	0101-0003-0-4301-1110-1000-220	37.50
82	00259200	E8202916 CERVANTES JR, FRANK	11/15/23		MW	0101-0723-0-5240-1110-3600-865	74.44
82	00259201	E8202861 CORONADO, VICTOR F	11/15/23		MW	0101-0723-0-5240-1110-3600-865	43.05
82	00259202	V8208976 DISCOUNT RUBBER STAMPS.COM	11/15/23		MW	0101-0004-0-4308-0000-7530-830	97.64
82	00259203	E8202937 ESPINOZA, PATRICIA	11/15/23		MW	0101-0004-0-4308-0000-7300-815	113.10
82	00259204	E8202840 FABRIZIO, DAVID	11/15/23		MW	0101-0723-0-5240-1110-3600-865	24.00
82	00259205	V8214062 FACILITY SOLUTIONS GROUP INC	11/15/23		MW	0101-0003-0-4309-1110-8200-330	205.54
82	00259206	V8200016 FOX MARKETING PRODUCTS	11/15/23		MW	0101-0004-0-4301-1110-1000-705	1,900.41
82	00259207	V8200493 GLASBY MAINTENANCE SUPPLY	11/15/23		MW	0101-0003-0-4309-1110-1000-340	860.30
	00259207	V8200493 GLASBY MAINTENANCE SUPPLY	11/15/23		MW	0101-0003-0-4309-1110-8200-110	3,133.07
	00259207	V8200493 GLASBY MAINTENANCE SUPPLY	11/15/23		MW	0101-0003-0-4309-1110-8200-130	1,964.78

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82 00259207	V8200493	GLASBY MAINTENANCE SUPPLY	11/15/23		MW	0101-0003-0-4309-1110-8200-200	570.22
82 00259207	V8200493	GLASBY MAINTENANCE SUPPLY	11/15/23		MW	0101-0003-0-4309-1110-8200-360	493.07
82 00259207	V8200493	GLASBY MAINTENANCE SUPPLY	11/15/23		MW	0101-0003-0-4309-1110-8200-490	949.45
82 00259207	V8200493	GLASBY MAINTENANCE SUPPLY	11/15/23		MW	0101-0003-0-4309-1110-8200-520	1,932.25
82 00259207	V8200493	GLASBY MAINTENANCE SUPPLY	11/15/23		MW	0101-0004-0-4313-0000-8210-840	220.79
82 00259207	V8200493	GLASBY MAINTENANCE SUPPLY	11/15/23		MW	0101-0720-0-4317-5001-3600-865	658.24
82 00259207	V8200493	GLASBY MAINTENANCE SUPPLY	11/15/23		MW	0101-3310-0-4301-5750-1130-650	14.90
82 00259208	V8200957	GOLDEN STATE WATER COMPANY	11/15/23		MW	0101-0001-0-5550-1110-8200-990	30.74
82 00259209	V8208315	HARBOTTLE LAW GROUP	11/15/23		MW	0101-0004-0-5807-1110-3130-705	5,118.00
82 00259210	V8200021	IMAGINATION MACHINE	11/15/23		MW	0101-9017-0-5821-1110-1000-510	1,475.00
82 00259211	V8214188	KRIS FILIP DESIGN	11/15/23		MW	0101-9017-0-5810-1110-1000-530	2,500.00
82 00259212	V8206044	LEGO EDUCATION	11/15/23		MW	0101-6500-0-4301-5770-1190-650	222.83
82 00259213	V8200031	MEET THE MASTERS INC	11/15/23		MW	0101-6762-0-5810-1110-1000-420	1,000.00
82 00259214	E8203650	NEUMAYR, ROSE	11/15/23		MW	0101-0004-0-5220-1110-1000-621	186.55
82 00259215	V8213606	NICHE.COM INC.	11/15/23		MW	0101-0004-0-5810-0000-7180-710	14,640.00
82 00259216	V8214180	PONZURIC LEARNING SOLUTIONS	11/15/23		MW	0101-6500-0-5810-5001-2100-650	2,582.70
82 00259217	V8212300	QUICKCAPTION INC	11/15/23		MW	0101-0004-0-5810-1110-1000-705	5,544.00
82 00259218	V8213066	RIVERSIDE INSIGHTS	11/15/23		MW	0101-6500-0-4305-5770-1190-650	618.47
82 00259219	E8201370	SAMSON, CYNTHIA J	11/15/23		MW	0101-0791-0-5240-1110-1000-685	105.69
82 00259220	V8200932	SECO ELECTRIC & LIGHTING	11/15/23		MW	0101-7032-0-6274-0000-8500-130	851.63
82 00259221	V8213198	SHERARD, ERIN	11/15/23		MW	0101-4127-0-5810-1110-1000-625	2,500.00
82 00259222	V8200949	SMART & FINAL	11/15/23		MW	0101-0003-0-4338-0000-2700-210	97.91
82 00259223	V8200954	SO CALIF EDISON CO	11/15/23		MW	0101-0001-0-5540-1110-8200-990	8,591.93
82 00259224	V8200955	SO CALIF GAS CO	11/15/23		MW	0101-0001-0-5530-1110-8200-990	148.16
82 00259224	V8200955	SO CALIF GAS CO	11/15/23		MW	0101-0723-0-4348-1110-3600-865	13.09
82 00259225	V8206427	SOCAL LAMINATING	11/15/23		MW	0101-0004-0-4308-0000-7550-831	284.40
82 00259226	V8211143	SOLIANT HEALTH	11/15/23		MW	0101-6500-0-5151-5770-1190-650	4,800.00
82 00259227	V8201531	SPARKLETTS DRINKING WATER DANO	11/15/23		MW	0101-0003-0-4301-1110-1000-160	92.93
82 00259228	V8206263	SUPER SIGNMART	11/15/23		MW	0101-0004-0-4308-0000-7550-831	401.78
82 00259229	E8202244	TENDOLKAR, SUNITA	11/15/23		MW	0101-0791-0-5240-1110-1000-640	208.62
00259230	V8213010	UNITED BINDING & LAMINATING	11/15/23		MW	0101-0004-0-4308-0000-7550-831	692.63
00259231	E8203480	URRUTIA VENTURA, ANA T	11/15/23		MW	0101-0723-0-5240-1110-3600-865	20.76

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82	00259232	V8208939 WEST COAST ARBORISTS	11/15/23		MW	0101-0004-0-5690-0000-8220-110	1,263.25
82	00259232	V8208939 WEST COAST ARBORISTS	11/15/23		MW	0101-0004-0-5690-0000-8220-130	775.75
82	00259233	E8200337 WORCESTER, ANGELA K	11/15/23		MW	0101-0723-0-5240-1110-3600-865	26.11
82	00259234	V8210698 XEROX FINANCIAL SERVICES LLC	11/15/23		MW	0101-0003-0-5640-1110-1000-100	1,160.89
82	00259234	V8210698 XEROX FINANCIAL SERVICES LLC	11/15/23		MW	0101-0003-0-5640-1110-1000-400	206.27
82	00259234	V8210698 XEROX FINANCIAL SERVICES LLC	11/15/23		MW	0101-0003-0-5640-1110-1000-450	404.27
82	00259234	V8210698 XEROX FINANCIAL SERVICES LLC	11/15/23		MW	0101-0004-0-7438-1110-9100-831	6,185.26
82	00259235	V8201132 YORBA LINDA WATER DISTRICT	11/15/23		MW	0101-0001-0-5550-1110-8200-990	3,031.24
82	00259245	V8200160 ADCO ROOFING INC	11/16/23		MW	0101-8150-0-5690-0000-8110-450	5,347.00
82	00259246	V8211254 ALL CITY MANAGEMENT SERVICES I	11/16/23		MW	0101-0004-0-5809-1110-1000-865	14,023.10
82	00259247	E8204099 ALLEN, HEIDI	11/16/23		MW	0101-6500-0-5220-5750-1190-650	224.01
82	00259248	V8201867 ANIXTER DISTRIBUTION	11/16/23		MW	0101-8150-0-4313-0000-8110-850	47,268.64
82	00259248	V8201867 ANIXTER DISTRIBUTION	11/16/23		MW	0101-8150-0-4410-0000-8110-850	6,416.25
82	00259249	E8204244 AVILA, ANA	11/16/23		MW	0101-0004-0-5240-0000-7400-730	207.89
82	00259250	V8200161 B & M LAWN & GARDEN CENTER	11/16/23		MW	0101-0004-0-4313-0000-8220-845	1,863.08
82	00259250	V8200161 B & M LAWN & GARDEN CENTER	11/16/23		MW	0101-0004-0-5660-0000-8220-845	2,921.69
82	00259251	E8204245 BUI, SABRINA	11/16/23		MW	0101-6266-0-5240-1110-1000-685	194.21
82	00259252	E8204035 CAHOON, HALEY	11/16/23		MW	0101-6500-0-5220-5770-1190-650	145.61
82	00259253	V8200253 CAROLINA BIOLOGICAL SUPPLY CO	11/16/23		MW	0101-0003-0-4301-1110-1000-110	152.95
82	00259254	E8200020 CASABA, ROBERT A	11/16/23		MW	0101-6010-0-5220-1110-1000-670	90.65
82	00259255	V8200266 CERTIFIED LABORATORIES	11/16/23		MW	0101-0720-0-4315-5001-3600-865	736.29
82	00259256	E8202916 CERVANTES JR, FRANK	11/16/23		MW	0101-0723-0-5240-1110-3600-865	24.00
82	00259257	V8213262 CINTAS FIRST AID & SAFETY	11/16/23		MW	0101-0723-0-4317-1110-3600-865	33.96
82	00259258	V8212329 CONTROL AIR ENTERPRISES LLC	11/16/23		MW	0101-8150-0-5670-0000-8110-850	1,154.47
82	00259259	V8200332 COSTCO WHOLESALE	11/16/23		MW	0101-0003-0-4338-0000-2700-100	261.63
82	00259259	V8200332 COSTCO WHOLESALE	11/16/23		MW	0101-6387-0-4301-3800-1000-640	115.73
82	00259260	E8202811 CRAIK, ELAINE	11/16/23		MW	0101-6500-0-5220-5770-1190-650	161.92
82	00259261	V8213821 CREATE A PARTY RENTALS	11/16/23		MW	0101-0004-0-5640-0000-8210-100	589.00
82	00259261	V8213821 CREATE A PARTY RENTALS	11/16/23		MW	0101-0004-0-5640-0000-8210-110	589.00
82	00259261	V8213821 CREATE A PARTY RENTALS	11/16/23		MW	0101-0004-0-5640-0000-8210-130	589.00
	00259261	V8213821 CREATE A PARTY RENTALS	11/16/23		MW	0101-0004-0-5640-0000-8210-140	589.00
	00259262	V8201829 DEMIDEC RESOURCES	11/16/23		MW	0101-0003-0-4301-1110-1000-140	964.36

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82 00259263	E8203411	EBANKS, LILIAN	11/16/23		MW	0101-6500-0-5220-5770-1190-650	16.51
82 00259264	V8210763	ENCORE PIANO MOVING OF SOUTHER	11/16/23		MW	0101-0004-0-5690-1110-1000-621	400.00
82 00259265	E8204243	ESTEANEH, SADAF	11/16/23		MW	0101-0003-0-4301-1110-1000-220	46.06
82 00259266	V8213838	EVERDRIVEN TECHNOLOGIES	11/16/23		MW	0101-0720-0-5812-5001-3600-865	20,002.59
82 00259267	V8213318	EXPLORELEARNING LLC	11/16/23		MW	0101-7435-0-5815-1110-1000-635	4,317.09
82 00259268	E8202840	FABRIZIO, DAVID	11/16/23		MW	0101-0723-0-5240-1110-3600-865	70.49
82 00259269	E8204247	FERRIS, ADAM	11/16/23		MW	0101-0004-0-5220-1110-1000-621	67.99
82 00259270	V8209770	FULLER ENGINEERING INC	11/16/23		MW	0101-8150-0-5670-0000-8110-850	8,199.19
82 00259271	E8204234	GALLEGOS, JENNIFER	11/16/23		MW	0101-0004-0-5220-1110-3140-705	16.51
82 00259272	V8208315	HARBOTTLE LAW GROUP	11/16/23		MW	0101-0004-0-5807-0000-7400-730	3,468.98
82 00259273	V8205938	HEINEMANN	11/16/23		MW	0101-0004-0-4301-1110-1000-635	2,000.74
82 00259274	V8200542	HIRSCH PIPE & SUPPLY CO	11/16/23		MW	0101-8150-0-4313-0000-8110-850	950.36
82 00259275	V8200561	IMPERIAL SPRINKLER SUPPLY INC	11/16/23		MW	0101-0004-0-4313-0000-8220-845	105.71
82 00259276	V8208476	IRVINE RANCH OUTDOOR EDUCATION	11/16/23		MW	0101-9015-0-5816-1110-1000-490	25,740.00
82 00259277	V8213512	KAP7 INTERNATIONAL INC	11/16/23		MW	0101-6762-0-4301-1110-1000-140	673.41
82 00259279	V8210165	KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5660-1110-1000-110	108.14
82 00259279	V8210165	KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5660-1110-1000-120	698.40
82 00259279	V8210165	KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5660-1110-1000-160	124.06
82 00259279	V8210165	KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5660-1110-1000-200	589.35
82 00259279	V8210165	KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5660-1110-1000-210	357.47
82 00259279	V8210165	KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5660-1110-1000-220	710.89
82 00259279	V8210165	KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5660-1110-1000-230	690.30
82 00259279	V8210165	KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5660-1110-1000-340	470.61
82 00259279	V8210165	KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5660-1110-1000-350	450.19
82 00259279	V8210165	KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5660-1110-1000-380	1,141.78
82 00259279	V8210165	KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5660-1110-1000-410	1,402.99
82 00259279	V8210165	KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5660-1110-1000-420	1,163.33
82 00259279	V8210165	KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5660-1110-1000-450	36.64
82 00259279	V8210165	KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5660-1110-1000-460	91.72
82 00259279	V8210165	KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5660-1110-1000-480	599.41
00259279	V8210165	KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5660-1110-1000-490	449.27
00259279	V8210165	KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5660-1110-1000-500	131.20

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82	00259279	V8210165 KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5660-1110-1000-510	707.08
82	00259279	V8210165 KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5640-1110-1000-520	534.73
82	00259279	V8210165 KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5660-1110-1000-520	55.46
82	00259279	V8210165 KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5660-1110-1000-530	195.14
82	00259279	V8210165 KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0003-0-5660-1110-1000-170	130.50
82	00259279	V8210165 KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0004-0-5660-0000-7700-810	2.93
82	00259279	V8210165 KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0004-0-5660-1110-1000-621	28.30
82	00259279	V8210165 KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0004-0-5660-1110-3140-705	44.94
82	00259279	V8210165 KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0004-0-5660-1110-7150-700	352.04
82	00259279	V8210165 KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0008-0-5660-0000-8200-805	14.88
82	00259279	V8210165 KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0723-0-5660-1110-3600-865	15.59
82	00259279	V8210165 KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0791-0-5660-1110-1000-685	37.26
82	00259279	V8210165 KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-0791-0-5660-1110-1000-685	41.88
82	00259279	V8210165 KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-6500-0-5660-5001-2100-650	85.34
82	00259279	V8210165 KONICA MINOLTA BUSINESS SOLUTI	11/16/23		MW	0101-6500-0-5220-5750-1190-650	4.16
82	00259280	E8203735 KRAUSE, ASHLEY	11/16/23		MW	0101-6500-0-5220-5001-2100-650	254.59
82	00259281	E8204122 LAZCANO, ANTHONY	11/16/23		MW	0101-0004-0-4308-1110-2100-625	20.65
82	00259282	V8214231 LYTLE SCREENPRINTING INC	11/16/23		MW	0101-0004-0-5809-0000-7400-730	936.35
82	00259283	V8200679 MCFADDEN DALE HARDWARE	11/16/23		MW	0101-0004-0-4313-0000-8220-845	215.97
82	00259283	V8200679 MCFADDEN DALE HARDWARE	11/16/23		MW	0101-8150-0-4313-0000-8110-850	99.72
82	00259284	V8200031 MEET THE MASTERS INC	11/16/23		MW	0101-6762-0-5810-1110-1000-530	1,000.00
82	00259285	V8207832 MONJARAS & WISMEYER GROUP INC	11/16/23		MW	0101-0004-0-5810-0000-7400-730	122.50
82	00259286	E8202883 OKUNO, MARTHA I	11/16/23		MW	0101-6500-0-5220-5750-1190-650	27.90
82	00259287	V8209816 ONE CIRCLE FOUNDATION	11/16/23		MW	0101-3010-0-5240-1110-1000-250	449.00
82	00259288	V8200775 OUTREACH CONCERN INC	11/16/23		MW	0101-0791-0-5810-1110-1000-705	14,400.00
82	00259289	V8200250 P Y L U S D	11/16/23		MW	0101-0000-0-3353-0000-0000-000	208.14
82	00259289	V8200250 P Y L U S D	11/16/23		MW	0101-0000-0-3354-0000-0000-000	3,967.74
82	00259289	V8200250 P Y L U S D	11/16/23		MW	0101-0003-0-4112-1110-1000-140	100.00
82	00259289	V8200250 P Y L U S D	11/16/23		MW	0101-8150-0-4313-0000-8110-850	4,177.02
82	00259289	V8200250 P Y L U S D	11/16/23		MW	0101-9017-0-4301-1110-1000-120	700.00
82	00259289	V8200250 P Y L U S D	11/16/23		MW	0101-9017-0-4301-1110-1000-200	80.00
82	00259290	E8202994 PE, MARK A	11/16/23		MW	0101-6500-0-5220-5770-1190-650	95.24

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82	00259291	V8213276 QUADIENT LEASING USA INC	11/16/23		MW	0101-0004-0-4308-0000-7540-832	458.71
82	00259291	V8213276 QUADIENT LEASING USA INC	11/16/23		MW	0101-0004-0-7438-0000-9100-832	9,045.42
82	00259292	E8202792 RAMSHAW, GINA M	11/16/23		MW	0101-6500-0-5220-5770-1190-650	87.44
82	00259293	E8203648 RESENDIZ, SOLEDAD	11/16/23		MW	0101-6500-0-5220-5750-1190-650	11.46
82	00259294	V8214195 REVIEWECON.COM	11/16/23		MW	0101-0003-0-4301-1110-1000-100	150.00
82	00259295	E8203252 SALIBY, GEORGE B	11/16/23		MW	0101-0723-0-5240-1110-3600-865	16.70
82	00259296	V8207808 SAN DIEGO COUNTY OFFICE OF ED	11/16/23		MW	0101-0791-0-5240-1110-2100-625	500.00
82	00259297	E8200144 TARDAGUILA, CARMEN Y	11/16/23		MW	0101-6500-0-5220-5770-1190-650	47.42
82	00259298	V8201075 VERIZON WIRELESS	11/16/23		MW	0101-0720-0-5940-5001-3600-865	101.84
82	00259298	V8201075 VERIZON WIRELESS	11/16/23		MW	0101-8150-0-5940-0000-8110-850	3,069.42
82	00259299	V8205738 VISTA PAINT	11/16/23		MW	0101-8150-0-4313-0000-8110-850	56.56
82	00259300	V8214042 VISUAL EDGE IT INC	11/16/23		MW	0101-0003-0-5660-1110-1000-100	2,373.71
82	00259300	V8214042 VISUAL EDGE IT INC	11/16/23		MW	0101-0720-0-5660-5001-3600-865	46.73
82	00259300	V8214042 VISUAL EDGE IT INC	11/16/23		MW	0101-0791-0-5660-1110-1000-625	55.03
82	00259301	V8212925 WESTERN INDOOR ENVIRONMENTAL S	11/16/23		MW	0101-8150-0-5690-0000-8110-100	5,749.50
82	00259301	V8212925 WESTERN INDOOR ENVIRONMENTAL S	11/16/23		MW	0101-8150-0-5690-0000-8110-210	2,475.00
82	00259301	V8212925 WESTERN INDOOR ENVIRONMENTAL S	11/16/23		MW	0101-8150-0-5690-0000-8110-220	2,747.50
82	00259302	V8201132 YORBA LINDA WATER DISTRICT	11/16/23		MW	0101-0001-0-5550-1110-8200-990	11,662.08
82	00259315	V8200077 AAA ELECTRIC MOTORS SALES & SE	11/17/23		MW	0101-8150-0-4313-0000-8110-850	375.20
82	00259316	V8212235 AGPARTS WORLDWIDE INC	11/17/23		MW	0101-0004-0-4343-1110-1000-810	1,558.66
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0003-0-4301-1110-1000-100	347.98
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0003-0-4301-1110-1000-100	283.99
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0003-0-4210-1110-1000-110	981.02
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0003-0-4301-1110-1000-120	55.83
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0003-0-4301-1110-1000-130	104.41
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0003-0-4301-1110-1000-140	178.40
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0003-0-4301-1110-1000-140	42.38
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0003-0-4301-1110-1000-170	9.75
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0003-0-4301-1110-1000-210	176.61
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0003-0-4301-1110-1000-210	273.95
	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0003-0-4301-1110-1000-250	142.78
	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0003-0-4301-1110-1000-310	305.36

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82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0003-0-4301-1110-1000-360	19.42
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0003-0-4301-1110-1000-380	333.67
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0003-0-4301-1110-1000-390	62.81
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0003-0-4301-1110-1000-420	88.57
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0003-0-4301-1110-1000-450	133.66
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0003-0-4301-1110-1000-480	76.70
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0003-0-4308-0000-2700-200	58.90
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0003-0-4308-0000-2700-380	45.13
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0004-0-4308-0000-7550-831	64.50
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0004-0-4301-1110-1000-810	399.35
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0004-0-4308-1110-1000-810	68.50
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0004-0-4343-1110-1000-810	2,586.68
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0004-0-4411-1110-1000-810	3,773.97
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0004-0-4308-1110-3140-705	40.76
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0720-0-4317-5001-3600-865	487.52
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0791-0-4301-1110-1000-380	45.87
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-0791-0-4301-1110-1000-130	12.45
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-3010-0-4210-1110-1000-250	357.55
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-4127-0-4301-1110-1000-706	798.73
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-6500-0-4301-5770-1190-650	379.25
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-6500-0-4343-5770-1190-650	163.11
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-6500-0-4301-5770-1110-650	149.82
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-6500-0-4343-5770-1110-650	273.06
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-6500-0-4301-5001-2100-650	81.22
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-9017-0-4301-1110-1000-360	116.94
82	00259318	V8204532 AMAZON.COM CORPORATE CREDIT	11/17/23		MW	0101-9017-0-4301-1110-1000-500	492.19
82	00259319	V8205929 AVID CENTER	11/17/23		MW	0101-0004-0-5240-1110-2100-635	645.00
82	00259320	V8200349 CURTS LOCK & [KEY] INC	11/17/23		MW	0101-8150-0-4313-0000-8110-850	38.79
82	00259321	V8201829 DEMIDEC RESOURCES	11/17/23		MW	0101-0003-0-5815-1110-1000-110	895.00
82	00259322	E8202806 DIAZ, ERICA	11/17/23		MW	0101-0004-0-5240-0000-7400-730	178.71
	00259323	V8200438 FEDERAL EXPRESS	11/17/23		MW	0101-6500-0-5930-5001-2100-650	81.27
	00259324	V8200493 GLASBY MAINTENANCE SUPPLY	11/17/23		MW	0101-0003-0-4309-1110-8200-240	1,060.08

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82	00259325	E8203119 GRAY, RENEE K	11/17/23		MW	0101-6500-0-5240-5050-2100-650	1,006.11
82	00259326	V8213081 HANCOCK, THERESA A.	11/17/23		MW	0101-0791-0-5810-1110-1000-625	4,500.00
82	00259327	E8201347 HEPPS, MARIA T	11/17/23		MW	0101-0004-0-5240-1110-2100-635	61.72
82	00259328	V8200547 HOME DEPOT	11/17/23		MW	0101-0004-0-4343-1110-1000-810	12.87
82	00259329	V8200574 IRVINE PARK RAILROAD	11/17/23		MW	0101-9017-0-5816-1110-1000-340	975.00
82	00259330	V8210685 JUMPSTART FOR YOUNG CHILDREN	11/17/23		MW	0101-3010-0-4301-1110-1000-520	526.11
82	00259331	V8213874 LAWSON PRODUCTS INC	11/17/23		MW	0101-0720-0-4315-5001-3600-865	359.31
82	00259332	V8202145 OCAD ASSOCIATION	11/17/23		MW	0101-0003-0-5816-1110-1000-110	1,145.00
82	00259333	V8214031 ORANGE CIRCLE SPEECH SERVICES	11/17/23		MW	0101-6500-0-5810-5770-1190-650	12,745.00
82	00259334	V8211718 PINNACLE PETROLEUM	11/17/23		MW	0101-0723-0-9322-0000-0000-000	29,824.21
82	00259335	E8204248 RETA, YVETTE	11/17/23		MW	0101-0723-0-5240-1110-3600-865	20.95
82	00259336	V8214032 S.E.T. BASKETBALL ACADEMY LLC	11/17/23		MW	0101-2600-0-5810-1110-1000-670	2,730.00
82	00259337	V8200932 SECO ELECTRIC & LIGHTING	11/17/23		MW	0101-8150-0-4313-0000-8110-850	1,937.68
82	00259338	V8204851 SIERRA SPRINGS	11/17/23		MW	0101-0003-0-4301-1110-1000-110	199.21
82	00259339	V8211658 SMART & FINAL	11/17/23		MW	0101-2600-0-4301-1110-1000-670	107.50
82	00259340	V8200955 SO CALIF GAS CO	11/17/23		MW	0101-0001-0-5530-1110-8200-990	7,491.43
82	00259341	V8212795 SOUTHERN CALIFORNIA NEWS GROUP	11/17/23		MW	0101-8150-0-5806-0000-8110-850	2,117.32
82	00259342	V8211078 TEACHERS PAY TEACHERS	11/17/23		MW	0101-6500-0-5815-5770-1190-650	49.99
82	00259342	V8211078 TEACHERS PAY TEACHERS	11/17/23		MW	0101-6500-0-4301-5770-1110-650	156.95
82	00259343	V8209344 TRILLIUM USA COMPANY	11/17/23		MW	0101-0723-0-4348-1110-3600-865	10,952.56
82	00259344	V8201524 U S AIRCONDITIONING DISTRIBUTO	11/17/23		MW	0101-8150-0-4313-0000-8110-850	211.19
82	00259345	V8205738 VISTA PAINT	11/17/23		MW	0101-8150-0-4313-0000-8110-850	2,271.52
82	00259346	V8214042 VISUAL EDGE IT INC	11/17/23		MW	0101-0003-0-5660-1110-1000-460	839.68
82	00259347	V8201091 WALTERS WHOLESALE ELECTRIC	11/17/23		MW	0101-8150-0-4313-0000-8110-850	60.20
82	00259348	V8201107 WESTERN PSYCHOLOGICAL SERVICES	11/17/23		MW	0101-6500-0-4305-5770-1190-650	344.52
82	00259349	V8212359 WITH HOPE THE AMBER CRAIG	11/17/23		MW	0101-7435-0-5810-1110-1000-705	1,700.00
82	00259350	V8210698 XEROX FINANCIAL SERVICES LLC	11/17/23		MW	0101-0003-0-5640-1110-1000-110	807.80
82	00259350	V8210698 XEROX FINANCIAL SERVICES LLC	11/17/23		MW	0101-0004-0-5640-0000-7400-730	259.63
82	00259350	V8210698 XEROX FINANCIAL SERVICES LLC	11/17/23		MW	0101-0004-0-5640-0000-7540-832	107.48
82	00259350	V8210698 XEROX FINANCIAL SERVICES LLC	11/17/23		MW	0101-0004-0-7438-1110-9100-831	2,707.88
	00259350	V8210698 XEROX FINANCIAL SERVICES LLC	11/17/23		MW	0101-6500-0-5640-5001-2100-650	218.70

PLACENTIA USD
Consolidated Check Register w. Account
from 11/12/2023 to 11/18/2023

Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
	SUBFUND 0101	Total:					1,373,006.16

PLACENTIA USD
Consolidated Check Register w. Account
 from 11/12/2023 to 11/18/2023

Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
82 00259129	V8201006	SUPPLYMASTER INC	11/13/23		MW	1212-6105-0-4343-8500-1000-672	236.36
82 00259130	V8200198	T MOBILE USA INC	11/13/23		MW	1212-9061-0-5940-1110-2100-670	14.25
82 00259236	V8210698	XEROX FINANCIAL SERVICES LLC	11/15/23		MW	1212-6105-0-5640-8500-1000-672	149.04
82 00259303	V8206810	LAKESHORE LEARNING	11/16/23		MW	1212-6105-0-4301-8500-1000-672	1,231.32
82 00259304	E8204246	PEREZ, MONETTE	11/16/23		MW	1212-9062-0-5220-1110-2100-670	74.34
82 00259351	V8204532	AMAZON.COM CORPORATE CREDIT	11/17/23		MW	1212-9061-0-4301-1110-1000-670	630.86
82 00259351	V8204532	AMAZON.COM CORPORATE CREDIT	11/17/23		MW	1212-9062-0-4301-1110-1000-670	61.96
82 00259351	V8204532	AMAZON.COM CORPORATE CREDIT	11/17/23		MW	1212-9062-0-4301-1110-1000-670	137.99
82 00259352	E8204100	SIMON, MARY	11/17/23		MW	1212-9061-0-5220-1110-2100-670	50.23
82 00259353	V8201006	SUPPLYMASTER INC	11/17/23		MW	1212-6105-0-4301-8500-1000-672	507.57
SUBFUND 1212 Total:							3,093.92

PLACENTIA USD
Consolidated Check Register w. Account
from 11/12/2023 to 11/18/2023

Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
82	00259131	V8209717 ACTION SALES	11/13/23		MW	1313-5310-0-4344-0000-3700-835	340.45
82	00259132	E8204045 CARR, AMANDA	11/13/23		MW	1313-5310-0-5220-0000-3700-835	155.56
82	00259133	E8203487 CARTER, ROCHELLE DEANNE	11/13/23		MW	1313-5310-0-5220-0000-3700-835	341.92
82	00259134	V8211820 CULLIGAN OF SANTA ANA	11/13/23		MW	1313-5310-0-5690-0000-3700-835	67.10
82	00259135	V8213889 DIPPIN DOTS ICS CREAM	11/13/23		MW	1313-5310-0-4710-0000-3700-835	3,753.60
82	00259136	V8208714 DS WATER OF AMERICA INC.	11/13/23		MW	1313-5310-0-4710-0000-3700-835	215.47
82	00259137	V8211251 FOOD SAFETY SYSTEMS	11/13/23		MW	1313-5310-0-4308-0000-3700-835	75.00
82	00259137	V8211251 FOOD SAFETY SYSTEMS	11/13/23		MW	1313-5310-0-5810-0000-3700-835	5,855.00
82	00259138	V8213592 INDIVIDUAL FOODSERVICE	11/13/23		MW	1313-5310-0-4339-0000-3700-835	8,708.58
82	00259139	E8202726 MATSUMOTO, SONIA	11/13/23		MW	1313-5310-0-5220-0000-3700-835	86.53
82	00259140	V8211029 OLD GROVE ORANGE INC	11/13/23		MW	1313-5467-0-4710-0000-3700-835	25,076.00
82	00259141	V8200778 P & R PAPER SUPPLY CO	11/13/23		MW	1313-5310-0-4339-0000-3700-835	30,712.85
82	00259142	E8203757 RODRIGUEZ, GABRIELA	11/13/23		MW	1313-5310-0-5220-0000-3700-835	47.95
82	00259143	V8201006 SUPPLYMASTER INC	11/13/23		MW	1313-5310-0-4338-0000-3700-835	250.26
82	00259144	V8210243 US FOODS INC	11/13/23		MW	1313-5310-0-4710-0000-3700-835	1,830.51
82	00259145	E8203427 VEGA, MARIA	11/13/23		MW	1313-5310-0-5220-0000-3700-835	31.12
82	00259146	V8201075 VERIZON WIRELESS	11/13/23		MW	1313-5310-0-4344-0000-3700-835	516.30
82	00259147	V8214042 VISUAL EDGE IT INC	11/13/23		MW	1313-5310-0-5660-0000-3700-835	180.02
82	00259148	V8210698 XEROX FINANCIAL SERVICES LLC	11/13/23		MW	1313-5310-0-5640-0000-3700-835	138.01
82	00259183	V8201419 U.S. BANK	11/14/23		MW	1313-5310-0-5240-0000-3700-835	340.00
82	00259183	V8201419 U.S. BANK	11/14/23		MW	1313-5310-0-5809-0000-3700-835	411.10
82	00259305	V8200168 CLEARBROOK FARMS	11/16/23		MW	1313-5310-0-4710-0000-3700-835	93,560.34
82	00259306	V8200250 P Y L U S D	11/16/23		MW	1313-5310-0-8634-0000-0000-835	335.25
82	00259311	V8211050 SUNRISE PRODUCE	11/16/23		MW	1313-5310-0-4710-0000-3700-835	40,014.59
82	00259311	V8211050 SUNRISE PRODUCE	11/16/23		MW	1313-5310-0-4713-0000-3700-835	4,158.51
SUBFUND 1313 Total:							217,202.02

PLACENTIA USD
Consolidated Check Register w. Account
 from 11/12/2023 to 11/18/2023

Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
82 00259237	V8204932	EASTERDAY CONSTRUCTION INC	11/15/23		MW	1414-0203-0-5690-0000-8110-200	3,039.64
82 00259237	V8204932	EASTERDAY CONSTRUCTION INC	11/15/23		MW	1414-0203-0-5690-0000-8500-140	2,042.10
SUBFUND 1414 Total:							5,081.74

PLACENTIA USD
Consolidated Check Register w. Account
 from 11/12/2023 to 11/18/2023

Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
82 00259149	V8204758	BIG TOP RENTALS	11/13/23		MW	2525-9262-0-5640-0000-8500-170	6,854.22
82 00259150	V8202138	I & B FLOORING	11/13/23		MW	2525-9254-0-6274-0000-8500-220	47,764.29
82 00259151	V8200701	MOBILE MODULAR MGMT CORP	11/13/23		MW	2525-9262-0-5620-0000-8500-110	1,325.00
82 00259151	V8200701	MOBILE MODULAR MGMT CORP	11/13/23		MW	2525-9262-0-5620-0000-8500-100	1,325.00
82 00259151	V8200701	MOBILE MODULAR MGMT CORP	11/13/23		MW	2525-9262-0-5620-0000-8500-450	2,025.00
82 00259151	V8200701	MOBILE MODULAR MGMT CORP	11/13/23		MW	2525-9262-0-5620-0000-8500-320	675.00
82 00259151	V8200701	MOBILE MODULAR MGMT CORP	11/13/23		MW	2525-9262-0-5620-0000-8500-140	1,350.00
82 00259184	V8211698	DULUX PAINTING INC	11/14/23		MW	2525-9254-0-6274-0000-8500-220	1,225.00
82 00259185	V8206836	NEW DIMENSION GEN CONSTRUCTION	11/14/23		MW	2525-9261-0-6270-0000-8500-110	1,589.19
82 00259185	V8206836	NEW DIMENSION GEN CONSTRUCTION	11/14/23		MW	2525-9261-0-6270-0000-8110-310	1,562.01
82 00259185	V8206836	NEW DIMENSION GEN CONSTRUCTION	11/14/23		MW	2525-9265-0-6270-0000-8500-320	1,467.20
SUBFUND 2525 Total:							67,161.91

PLACENTIA USD
Consolidated Check Register w. Account
 from 11/12/2023 to 11/18/2023

Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
82 00259152	V8200486	GEARY PACIFIC SUPPLY	11/13/23		MW	2545-9265-0-6490-0000-8500-320	8,198.35
82 00259153	V8202138	I & B FLOORING	11/13/23		MW	2545-9265-0-6274-0000-8500-480	48,531.55
82 00259186	V8214161	BLACK STAR PAVING	11/14/23		MW	2545-9150-0-6270-0000-8500-510	3,145.29
82 00259187	V8204932	EASTERDAY CONSTRUCTION INC	11/14/23		MW	2545-9256-0-6274-0000-8500-410	1,332.83
82 00259188	V8210148	JM JUSTUS FENCE COMPANY	11/14/23		MW	2545-9265-0-6274-0000-8500-480	895.75
82 00259189	V8211699	JOHNSON LANDSCAPES	11/14/23		MW	2545-9150-0-6274-0000-8500-130	758.44
82 00259189	V8211699	JOHNSON LANDSCAPES	11/14/23		MW	2545-9150-0-6270-0000-8500-430	1,642.79
82 00259190	V8206836	NEW DIMENSION GEN CONSTRUCTION	11/14/23		MW	2545-9256-0-6270-0000-8500-470	6,360.89
82 00259190	V8206836	NEW DIMENSION GEN CONSTRUCTION	11/14/23		MW	2545-9256-0-6270-0000-8500-110	2,198.02
82 00259190	V8206836	NEW DIMENSION GEN CONSTRUCTION	11/14/23		MW	2545-9261-0-6270-0000-8500-110	2,165.68
82 00259312	V8203502	PUBLIC ECONOMICS INC	11/16/23		MW	2545-9150-0-5810-0000-8500-855	4,486.48
SUBFUND 2545		Total:					79,716.07

PLACENTIA USD
Consolidated Check Register w. Account
 from 11/12/2023 to 11/18/2023

Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
82 00259191	V8214153	D AND T PAINTING	11/14/23		MW	3539-9150-0-6270-0000-8500-100	23,200.00
82 00259192	V8206836	NEW DIMENSION GEN CONSTRUCTION	11/14/23		MW	3539-9261-0-6270-0000-8500-470	13,123.57
		SUBFUND 3539			Total:		36,323.57

PLACENTIA USD
Consolidated Check Register w. Account
 from 11/12/2023 to 11/18/2023

Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
82 00259154	V8208816	ATHEN S ADMINISTRATORS	11/13/23		MW	6768-0004-0-5810-0000-6000-820	11,022.92
82 00259193	V8200175	PYLUSD WORKERS COMP TRUST	11/14/23		MW	6768-0004-0-5809-0000-6000-820	46,068.26
82 00259238	E8203451	MARSHALL, ELAINE	11/15/23		MW	6768-0004-0-5240-0000-6000-820	946.59
82 00259239	V8207832	MONJARAS & WISMEYER GROUP INC	11/15/23		MW	6768-0004-0-5810-0000-6000-820	1,376.50
82 00259313	V8200175	PYLUSD WORKERS COMP TRUST	11/16/23		MW	6768-0004-0-5809-0000-6000-820	23,708.89
82 00259354	V8212348	MOBILE SCREENING SOLUTIONS INC	11/17/23		MW	6768-0004-0-5810-0000-6000-820	1,627.00
SUBFUND 6768 Total:							84,750.16

PLACENTIA USD
Consolidated Check Register w. Account
from 11/12/2023 to 11/18/2023

Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
82 00259240	V8205549	A C S I G DENTAL	11/15/23		MW	6769-0004-0-5875-0000-6000-820	210,553.31
82 00259241	V8208818	ANTHEM BLUE CROSS	11/15/23		MW	6769-0004-0-5877-0000-6000-820	13,881.00
82 00259242	V8205860	CIGNA DENTAL HEALTH INC	11/15/23		MW	6769-0004-0-5875-0000-6000-820	740.06
82 00259243	V8200079	SELF INSURED SCHOOLS OF CALIFO	11/15/23		MW	6769-0004-0-5870-0000-6000-820	39,053.00
82 00259243	V8200079	SELF INSURED SCHOOLS OF CALIFO	11/15/23		MW	6769-0004-0-5871-0000-6000-820	820,128.00
82 00259243	V8200079	SELF INSURED SCHOOLS OF CALIFO	11/15/23		MW	6769-0004-0-5872-0000-6000-820	91,535.00
82 00259243	V8200079	SELF INSURED SCHOOLS OF CALIFO	11/15/23		MW	6769-0004-0-5873-0000-6000-820	1,346,284.00
82 00259243	V8200079	SELF INSURED SCHOOLS OF CALIFO	11/15/23		MW	6769-0004-0-5874-0000-6000-820	1,011,792.00
SUBFUND 6769 Total:							3,533,966.37

PLACENTIA USD
Consolidated Check Register w. Account
 from 11/12/2023 to 11/18/2023

Check	Payee ID	Payee Name	Check Date	Cancel Date	Type	Account	Check Amount
82 00259155	V8206826	KEENAN & ASSOCIATES	11/13/23		MW	6770-0004-0-5450-0000-6000-820	2,796.35
82 00259244	V8200364	P Y L U S D PROP COMPLIAB	11/15/23		MW	6770-0004-0-5450-0000-6000-820	5,333.00
82 00259314	E8203451	MARSHALL, ELAINE	11/16/23		MW	6770-0004-0-5220-0000-6000-820	75.98
82 00259355	V8200364	P Y L U S D PROP COMPLIAB	11/17/23		MW	6770-0004-0-5450-0000-6000-820	15,084.48
		SUBFUND 6770 Total:					23,289.81
						Grand Total:	5,423,591.73

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

NOTICES OF COMPLETION

Projects may only be accepted as complete by action of the Governing Board. The following projects have been inspected by District staff and found to be substantially complete:

P.O. Number	Contractor	Project
T82P0763	Adco Roofing, Inc.	Valencia High School Roof repairs on Rooms 108 and 802
T82C0102	Control Air Enterprises, LLC.	Esperanza High School RFP No. 2021-02 Refurbished cooling towers 1 and 2 for HVAC
T82C0460	Easterday Construction, Inc.	Travis Ranch School Bid No. 223-06 Installed playground equipment
T82C0548	FM Thomas Air Conditioning, Inc.	Mabel Paine Elementary School RFP No. 2021-02 Replaced HVAC unit
T82C0550	I & B Flooring	Bernardo Yorba Middle School Bid No. 223-10 Prepped for flooring, installed converse basin
T82C0490	JM Justus Fence, Co.	Sierra Vista Elementary School Installed chain link fence and gates
S82C0156	New Dimension General Construction, Inc.	Tynes Elementary School Bid No. 219-02 Installed posts and header to kitchen roof
T82P1422	Rand Aire Mechanical Contractors, Inc.	Parkview School Replaced HVAC units for Rooms 701 and 702
S82C0961	Seco Electric & Lighting, Inc.	Esperanza High School Bid No. 219-10 Installed lighting and audio equipment booth remodel project in theater

Administrator

Gary Stine, Assistant Superintendent, Administrative Services

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

2022-23 ANNUAL AND FIVE-YEAR DEVELOPER FEES REPORT, RESOLUTION NO. 23-15

Background

Effective January 1, 1997, Senate Bill (SB) 1693, amended Government Code Sections 66001 and 66006 and added Section 66008 to impose more detailed reporting requirements for developer fees. Specifically, the annual reporting requirements for fees collected during the fiscal year were expanded significantly. To comply with current law, this report needs to be made available to the public at least fifteen days prior to board approval. The report was made available to the public on November 17, 2023. All developer fees expended for the 2022-23 fiscal year were spent on modular buildings, site improvements, other fixed assets, architectural fees, inspection fees, and testing fees that are pertinent to satisfy the student needs generated by growth at specific schools.

The beginning balance of developer fees for fiscal year 2022-23 was \$2,336,620.81. The total amount of reportable fees collected and interest earned was \$2,605,715.30. The reportable expenditures for 2022-23 were \$687,361.23, and the ending balance as of June 30, 2023 was \$4,254,974.88.

In order to comply with Government Code Sections 66001, 66006, and 66008, the Board must adopt this resolution which accepts the Annual and Five-Year Developer Fee Report for the period of July 1, 2022 through June 30, 2023.

Financial Impact

Not applicable

Administrator

Gary Stine, Assistant Superintendent, Administrative Services

**PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 23-15
RESOLUTION MAKING CERTAIN FINDINGS PERTAINING TO DEVELOPER FEES**

WHEREAS, the Placentia-Yorba Linda Unified School District (“School District”) has received and expended statutory school facilities fees (“Reportable Fees”) for the construction and/or modernization of the School District’s school facilities in order to accommodate students from new development (“School Facilities”); and

WHEREAS, pursuant to Government Code Section 66006(a), the School District has established and maintained a separate capital facilities account for the Reportable Fees (“Reportable Fees Account”); and

WHEREAS, pursuant to Government Code Section 66006(a), the Reportable Fees have been deposited into the Reportable Fees Account in order to avoid any commingling of the Reportable Fees with other revenues and funds of the School District, except for temporary investments, and has expended the Reportable Fees, along with any interest income earned, solely for the purpose(s) for which the Reportable Fees were originally collected; and

WHEREAS, Government Code Section 66006(b)(1) provides that the School District shall make a written report containing certain required information available to the public within one hundred eighty (180) days after the last day of each fiscal year; and

WHEREAS, Government Code Section 66006(b)(2) requires that the Board of Education (“Board”) of the School District review the information made available to the public, including the report entitled, “Annual and Five-Year Report” (“Report”) for the 2022-23 fiscal year in compliance with Government Code Section 66006 and Section 66001, at least fifteen (15) days after the Report was made available to the public; and

WHEREAS, the Report contains the requisite information and proposed findings concerning the collection and expenditure of Reportable Fees pursuant to Government Code Section 66006 and Section 66001; and

WHEREAS, pursuant to Government Code Section 66006(b)(2), notice of the time and place of the Board meeting, where the Report would be considered for adoption (“Notice”), was mailed at least fifteen (15) days prior to the Board meeting to any interested party who filed a written request with the School District for mailed Notice of the Board meeting; and

WHEREAS, the School District posted the Public Notice Regarding the Report in the School District’s regular posting locations and on the School District’s Web site; and

WHEREAS, Government Code Section 66001(d) provides that for the fifth fiscal year following the first deposit into the Reportable Fees Account, and every five years thereafter, the School District shall make findings with respect to the portion of the Reportable Fees Account that remains unexpended; and

WHEREAS, when Government Code Section 66001(d) requires certain findings, these findings will be made at the same time as that information required by Government Code Section 66006(b); and

WHEREAS, pursuant to Government Code Section 66001(e) and (f), the School District shall make certain findings when sufficient Reportable Fees have been collected to complete the financing of incomplete School Facilities Projects (“Project(s)”), and the Projects remain incomplete; and

WHEREAS, the School District has complied with all of the foregoing provisions.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

Section 1. The Board finds and determines that the foregoing recitals and determinations are correct.

Section 2. Pursuant to Government Code Section 66006(a), the School District has established and maintained a Reportable Fees Account during fiscal year 2022-23.

Section 3. Pursuant to Government Code Section 66006(a), the Reportable Fees collected during fiscal year 2022-23 have been deposited into the Reportable Fees Account in order to avoid any commingling of the Reportable Fees with other revenues and funds of the School District, except for temporary investments, and has expended the Reportable Fees, along with any interest income earned, solely for the purpose(s) for which the Reportable Fees were originally collected.

Section 4. Pursuant to Government Code Section 66006(b)(1), the School District made the Report available to the public within 180 days after the last day of fiscal year 2022-23.

Section 5. Pursuant to Government Code Section 66006(b)(1), the Board reviewed the Report at the next regularly scheduled public meeting, at least 15 days after the Report was made available to the public.

Section 6. Pursuant to Government Code Section 66006(b)(1) and (2), the Board reviewed the Report, which is incorporated by this reference and contains the following information:

1. A brief description of the type of Reportable Fees in the Reportable Fees Account;
2. The amount of the Reportable Fees;
3. The beginning and ending balance of the Reportable Fees Account;
4. The amount of Reportable Fees collected and the interest earned;
5. An identification of each Project on which Reportable Fees were expended and the amount of the expenditures on each Project, including the total percentage of the cost of the Project that was funded with Reportable Fees;

6. An identification of an approximate date by which the construction of the Project will commence if the School District determines that sufficient funds have been collected to complete financing on an incomplete Project, as identified in Government Code Section 66001(a)(2), and the Project remains incomplete;
7. A description of each interfold transfer or loan made from the Reportable Fees Account, including the Project on which the transferred or loaned Reportable Fees will be expended, and, in the case of an interfold loan, the date on which the loan will be repaid, and the rate of interest that the Reportable Fees Account will receive on the loan; and
8. The amount of refunds made pursuant to Government Code Section 66001(e) and any allocations pursuant to Government Code Section 66001(f).

Section 7. Pursuant to Government Code Section 66006(b)(2), Notice was mailed at least fifteen (15) days prior to the Board meeting to any interested party who filed a written request with the School District for mailed Notice of the Board meeting.

Section 8. The School District posted the Public Notice Regarding Annual Developer Reportable Fees Report in the School District's regular posting locations and on the School District's Web site.

Section 9. Pursuant to Government Code Section 66001(d) (1), the Board reviewed the Report, which is incorporated by this reference and contains the following proposed findings:

1. Identification of the purposes to which the Reportable Fees are to be put;
2. Demonstration of a reasonable relationship between the Reportable Fees and the purpose for which they are charged;
3. Identification of all sources and amounts of funding anticipated to complete incomplete Projects of the School District; and
4. Designation of the approximate dates on which the funding referred to in paragraph (3) is expected to be deposited into the respective School District account(s).

When findings are required by Government Code Section 66001(d), these findings shall be made at the same time as the findings as that information required by Government Code Section 66006(b).

Section 10. Pursuant to Government Code Section 66001(e) and (f), the School District shall make certain findings when sufficient Reportable Fees have been collected to complete the financing of incomplete Projects, and the Projects remain incomplete.

Section 11. The Board determines that the School District is in compliance with Government Code Section 66000, et seq., regarding the receipt, deposit, investment, expenditure, and/or refund of Reportable Fees received and expended relative to Projects for fiscal year 2022-23.

Section 12. The Board determines that no refunds and allocations of Reportable Fees, as required by Government Code Section 66001(e) and Section 66006(b) (1) (H), are deemed payable at this time for fiscal year 2022-23.

AYES:

NOES:

ABSTAIN:

ABSENT:

State of California)

)

County of Orange)

ADOPTED, SIGNED AND APPROVED this 12th day of December 2023.

Shawn Youngblood
President, Board of Education
Placentia-Yorba Linda Unified School District

I, Dr. Alex Cherniss, Secretary of the Governing Board of Placentia-Yorba Linda Unified School District, do hereby certify that the foregoing resolution was adopted by the Governing Board of said District at a meeting of said Board held on the 12th day of December 2023, and that it was so adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Dr. Alex Cherniss
Secretary, Board of Education
Placentia-Yorba Linda Unified School District



Placentia-Yorba Linda
Unified School District
Annual and Five-Year Report
for Fiscal Year 2022/23

November 7, 2023

KOPPEL & GRUBER
PUBLIC FINANCE

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

Placentia-Yorba Linda
Unified School District
1301 E. Orangethorpe Ave.
Placentia, Ca 92870
T. 714.986.7000

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Section I. Executive Summary

Under Education Code 17620 *et seq.*, school districts may levy fees (“School Fees”) in order to offset the impacts to school facilities from new residential and commercial development. Commencing January 1, 1987, statutory school fees were authorized to be levied in the amount of \$1.50 per square foot of new residential assessable space and \$0.25 per square foot of enclosed commercial or industrial assessable space (“Level 1 Fees”) and are subject to an increase of the statutory fees based on the Statewide cost index for Class B construction, as determined by the State Allocation Board every two years. With the passage of Senate Bill 50 (the Leroy F. Greene School Facilities Act) in 1998, the State School Facility Program was established, and provides school districts with the option of adopting Alternative School Fees (also known as “Level II Fees” and “Level III Fees”) in excess of the Level I Fee upon meeting certain requirements and are valid for a maximum of one (1) year.

In accordance with Government Code Sections 66001 and 66006, the Placentia-Yorba Linda Unified School District (“School District”) shall, within 180 days after the last day of the fiscal year and at least 15 days prior to a public meeting of the Board of Education, make available to the public certain information regarding the collection and expenditure of School Fees collected under the authorization of Education Code Section 17620 *et seq* and Government Code Section 65995 *et seq*.

This information shall consist of the following for the prior fiscal year (the “Annual Report”):

- Beginning balances;
- Ending balances;
- Amount of School Fees Collected;
- Interest earned;
- Identification of any inter-fund transfers or loans, if applicable;
- Amounts of any refunds in accordance with Government Code Section 66001(e);
- Identification of the program on which School Fees were expended, including the percentage of the cost of the project funded by School Fees in connection with school facilities to accommodate additional students from new development if funded or partially funded with School Fees; and
- Identification of an approximate date by which the construction of the public improvement will commence if the School District determines that sufficient funds have been collected to complete financing on an incomplete public improvement.

In addition, the School District must identify the following information with respect to the portion of the School Fee account and/or subaccounts remaining unexpended, whether committed or uncommitted (the “Five-Year Report”):

- Identification of the purpose to which the School Fee is to be expended;
- Demonstration of a reasonable relationship between the School Fee and the purpose for which it is charged; and
- Identification of all sources and amounts of funding anticipated to complete

financing for incomplete projects and the approximate date funding is expected to be deposited.

For the purposes of annual and five-year reporting requirements, School Fees do not include letters of credit and bond proceeds secured by payment of School Fees at a future date; revenues from developments under special mitigation agreements; or any other financing instrument used by the School District to fund school facilities construction and improvements.

The Board of Education will review the Annual Report and Five-Year Report (collectively the "Report") at the next regularly scheduled Board meeting, at least 15 days after the Report was made available to the public. In addition, at least 15 days prior to the meeting, the School District will post a public notice of the time and place of the meeting, including information with respect to where the Report may be reviewed, and will mail the public notice to any interested party who filed a written request with the School District for mailed notice of such meeting.

Section II. Annual Reporting Requirements

A. Type and Amount of Fee

School Fees are deposited into the Capital Facilities Fund, Fund 25, which is used primarily to account separately for monies received from fees levied upon development projects as a condition of approval. The School District collected Level I Fees on residential and commercial development in FY 2022/2023, which are collected pursuant to Sections 17620 et seq. of the Education Code and Sections 66001 and 65995 et seq. of the Government Code. Level I Fees are levied on a per square foot basis for commercial/industrial construction/reconstruction and residential construction/reconstruction (primarily residential additions).

The amounts and effective dates for the School Fees authorized to be levied by the School District’s Board of Education after adoption and during the FY 2022/2023 are set forth in the table below by School Fee type.

Fee Type	Effective Dates During Fiscal Year 2022/23	Development Class	Development Sub-Class	School Fee per Square Foot
Statutory Fees (Level I)	July 1, 2022 – June 30, 2023	Residential	N/A	\$3.48
	July 1, 2022 – June 30, 2023	Commercial	Retail and Services	\$0.455
			Office	\$0.560
			Research and Development	\$0.560
			Industrial/Warehouse /Manufacturing	\$0.539
			Hospital	\$0.551
			Motel/Hotel	\$0.227
			Senior Living	\$0.560

B. Beginning and Ending Balance of Account, School Fees Collected, Interest Earned and Disbursements (Government Code Section 66006(b) (c) and (d))

In FY 2022/23, School Fees were deposited and expended from Fund 25 in amounts as follows:

Item	Amount
Beginning Balance July 1, 2022	\$2,336,620.81
<i>Revenues:</i>	
School Fees Collected	\$2,529,158.28
Interest Earned	76,557.02
Other Local Revenue	0.00
Interfund Transfers In	0.00
<i>Revenues Subtotal</i>	<i>\$2,605,715.30</i>
<i>Disbursements:</i>	
Project Expenditures	\$(638,289.32)
Interfund Transfers Out	0.00
Miscellaneous Transfers Out	0.00
Net Change in Investment ¹	(49,071.91)
<i>Disbursements Subtotal</i>	<i>\$(687,361.23)</i>
Ending Balance June 30, 2023	\$4,254,974.88

¹ Represents the Fair Market Value adjustment for the cash in the County Treasury as required by GASB 31.

C. Improvements on Which School Fees were Expended

Government Code Section 66006(b)(1)(E) requires an identification of public improvements upon which School Fees were expended, along with the amounts and percentage of total project expenditures that were funded by School Fees. Project costs, as well as internal and external costs associated with State School Facility Program administration are summarized in the following table.

Project	Amount of Project Funded	Percentage of Project Funded
Annual Lease Growth	\$111,614.18	100.00%
Glenview Restroom Remodel	37,671.16	100.00%
Growth Classroom Improvements	398,736.90	100.00%
Program Administration/Planning/ Consultant Services/ Legal Counsel	90,267.08	100.00%
Total	\$638,289.32	NA

D. Anticipated Dates of Commencement for Sufficiently Funded and Incomplete Public Improvement Projects

Should the School District determine that sufficient funds are available to complete an incomplete public improvement project, pursuant to Government Code 66006(b)(1)(F), the School District must identify an approximate date by which construction of the public improvement will commence. Public improvements expenditures that have received sufficient funding are detailed below.

The School District has determined that at the close of FY 2022/2023, reportable fees and other sources of funding were not sufficient to complete the financing of additional school facilities.

E. Interfund Transfers or Loans

Government Code Section 66006(b)(1)(G) requires the description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan. No interfund transfers were made in FY 2022/2023.

F. Refunds of School Fees

Government Code Section 66001(e) stipulates that the School District is required to refund unexpended portions of fees and interest accrued to property owners, should the School District determine that sufficient funds have become available to complete any incomplete projects (as described under Government Code 66006(b)(1)(F)) but not identify an approximate date by which construction of the public improvements will commence within 180 days, subject to exceptions described under Government Code 66001(f). No such refunds were issued in FY 2022/2023.

In FY 2022/2023 \$16,404.72 was refunded to three School Fee payers due to their voluntary cancellation of the construction projects.

Section III. Five-Year Reporting Requirements

Government Code Section 66001 requires the School District to make the findings set forth in this Section III, with respect to the portion of Fund 25 remaining unexpended, whether committed or uncommitted.

A. Purpose to Which the School Fee Is to be Expended

The purpose of the School Fees collected on new residential and commercial/industrial development is to fund construction and reconstruction of school facilities required to serve students generated by new development within the School District. For additional information on specific projects for which School Fees are anticipated to be expended, please refer to the table found in Section III. C of this report.

B. Reasonable Relationship Between the School Fee and the Purpose for Which It Is Charged

The purpose of the School Fees collected on new residential and commercial/industrial development is to fund construction and reconstruction of school facilities required to serve the students generated by new development within the School District. The Fee Justification Study approved on April 12, 2016 demonstrates the roughly proportional, reasonable relationship between the new residential, commercial and industrial development upon which School Fees are charged and the need for additional school facilities. The School Fees charged on new development will be used to fund school facilities needed to serve the students generated from new development. Additionally, the School Fees do not exceed the cost of providing school facilities for the new students generated from new development.

The studies listed below demonstrate these findings and provide justification for School Fees imposed by the School District over the previous five (5) fiscal years:

Study Type & Level of Developer Fee	Date Adopted	Effective Dates for Fiscal Years 2018/2019 through 2022/2023
Fee Justification Study – Level I	4/12/2016	7/1/2018 – 6/30/2023

C. Identification of All Sources and Amounts of Funding Anticipated to Complete Financing for Incomplete Projects and the Approximate Date Funding is Expected to be Deposited

The following table provides the information required by Government Code Section 66001(d)(1) (C) and (D). The information is reported as of the date of this report and is subject to change.

Project name	Source of Funding	Anticipated Funding Amount	Estimated Construction Commencement Year
Future Development/Campus Expansion (Mabel Paine ES, Yorba Linda MS, Yorba Linda HS, Travis Ranch, Bryant Ranch ES)	Fund 25 – School Fees	\$2,800,000.00	Prior to 2027/2028
Annual Leased Relocatable Classroom(s) (Growth)	Fund 25 – School Fees	\$506,265.00	ongoing
Replace Leased Relocatable Classroom(s) with District Owned	Fund 25 – School Fees	\$3,050,000.00	ongoing
District Wide Strategic Master Planning	Fund 25 – School Fees	\$500,000.00	Prior to 2027/2028
Program Administration/Planning/Consultant Services/Legal Counsel	Fund 25 – School Fees	\$473,650.00	ongoing
Future Development/Project Management	Fund 25 – School Fees	\$585,000.00	Prior to 2027/2028

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

RESOLUTION NO. 23-12, NOTICE OF INTENTION TO GRANT AN EASEMENT TO SOUTHERN CALIFORNIA EDISON

Background

Southern California Edison (SCE) is requesting an easement off the cul de sac of Futura Drive on the northeast property line of the Bernardo Yorba Middle School property. SCE requires this easement to access a concrete pad for staging of construction equipment.

The action being requested is an Intent to Dedicate Easement to SCE to have access to the slope located on the eastern property line of Bernardo Yorba Middle School and the neighbors living on Lupine Street. This easement will allow SCE the ability to maintain the slope and roadway for any repairs or maintenance on existing electrical poles. This is a two-step process that begins with the adoption of Resolution No. 23-12 for the Intent to Dedicate Easement. The second step is a public hearing and the adoption of a resolution for the Dedication of Easement, which will take place at the January 16, 2024 Board Meeting.

Adoption of Intent to Dedicate Easement of the property will allow SCE to maintain the slope and roadway for any repairs or maintenance on existing electrical poles along the eastern property line of Bernardo Yorba Middle School and Lupine Street.

Financial Impact

No fiscal impact

Administrator

Gary Stine, Assistant Superintendent, Administrative Services

**RESOLUTION NO. 23-12
OF THE BOARD OF EDUCATION OF THE PLACENTIA-YORBA LINDA UNIFIED SCHOOL
DISTRICT GIVING NOTICE OF INTENTION TO GRANT AN EASEMENT (RIGHT OF WAY) TO
SOUTHERN CALIFORNIA EDISON**

WHEREAS, the Southern California Edison (“Utility Agency”) has requested that the Placentia-Yorba Linda Unified School District (“School District”) dedicate an easement to Southern California Edison upon a portion of the School District’s Bernardo Yorba Middle School site (“Easement”). A legal description and a map depicting the location of the Easement, Exhibit “A and Exhibit B”, are attached and incorporated herein;

WHEREAS, pursuant to Education Code Section 17556, the governing board of a school district may convey to any public corporation, or private corporation engaged in the public utility business, any real property belonging to such school district upon such terms and conditions as the parties thereto may agree;

WHEREAS, the School District desires to provide an Easement to Southern California Edison for public utility for electrical purposes to construct, reconstruct, use, maintain and repair existing and future roadway(s) including without limitation the right to build and/or install slopes, culverts and other supportive road features, and paved areas to support and /or store construction vehicles and equipment (including without limitation, construction cranes), in on, over, along and across that certain real property at Bernardo Yorba Middle School;

WHEREAS, pursuant to Education Code Section 17557, the School District’s governing board must, prior to dedicating an Easement, adopt a resolution declaring its intention to dedicate such Easement in a regular open meeting by two-thirds (2/3) vote of all of its members;

WHEREAS, pursuant to Education Code Section 17557, the School District’s governing board must fix a time at its regular place of meeting for a public hearing upon the question of making the dedication of the Easement; and

WHEREAS, pursuant to Education Code Section 17558, the School District is required to post copies of this Resolution, signed by the board, in three (3) public places within the School District’s boundaries not less than ten (10) days before the public hearing, and publish notice once, not less than five (5) days before the public hearing in a newspaper of general circulation published in the School District, if there is one, or, if there is no such newspaper published in the School District, then in a newspaper published in the county which has a general circulation in the School District.

NOW, THEREFORE, THE BOARD DOES HEREBY RESOLVE, DETERMINE, AND ORDER AS FOLLOWS:

Section 1. That the above recitals are all true and correct.

Section 2. That the School District’s governing board (“Board”) declares its intent to dedicate the Easement to Southern California Edison upon the terms and conditions set forth in the recitals.

Section 3. That the Board establishes January 16, 2024 for a public hearing on the question of the School District's intent to dedicate the easement to Southern California Edison.

Section 4. The School District staff shall post this resolution in three (3) public places within the School District's boundaries and publish notice of the adoption of this resolution in compliance with Education Code Section 17558.

ADOPTED, SIGNED AND APPROVED this 12th day of December 2023.

President, Board of Education
Placentia-Yorba Linda Unified School District

I, Dr. Alex Cherniss, Secretary of the Governing Board of Placentia-Yorba Linda Unified School District, do hereby certify that the foregoing resolution was adopted by the Governing Board of said District at a meeting of said Board held on the 12th day of December 2023, and that it was so adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Dr. Alex Cherniss
Secretary, Board of Education
Placentia-Yorba L

EXHIBIT "A"
LEGAL DESCRIPTION
SERIAL NO. 73084A
APN: 349-061-38 & 349-551-01

PORTIONS OF LOTS 8 & 9 OF TRACT NO. 5927, AS PER MAP RECORDED IN BOOK 222, PAGES 37 THROUGH 39, OF MISCELLANEOUS MAPS, AND A PORTION OF THE SECOND CLASS LANDS ALLOTTED TO M. YORBA AND F. YORBA, IN THE RANCHO CANON DE SANTA ANA, IN THE UNINCORPORATED TERRITORY OF THE COUNTY OF ORANGE, STATE OF CALIFORNIA, ACCORDING TO THE MAP OF PARTITION IN THE ACTION OF VINCENTE Y DE VEJAR VS. ROSA YORBA, ET AL., FILED FOR RECORD JANUARY 13, 1898, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY, SAID PORTIONS BEING DESCRIBED AS FOLLOWS:

PARCEL "A" - ACCESS EASEMENT:

COMMENCING AT THE SOUTHEAST CORNER OF LOT 9, OF SAID TRACT NO. 5927;

THENCE, WESTERLY ALONG THE SOUTHERLY LINE OF SAID LOT 9, SOUTH 88°30'25" WEST, 30.00 FEET TO A POINT ON THE WESTERLY LINE OF THAT CERTAIN 10.00 FOOT WIDE OVERHANG EASEMENT GRANTED TO SOUTHERN CALIFORNIA EDISON COMPANY, PER EASEMENT RECORDED JUNE 24, 1966, AS INSTRUMENT NO. 16436, IN BOOK 7970, PAGE 832, OF OFFICIAL RECORDS, SAID POINT ALSO BEING HEREIN REFERRED TO AS **POINT "A"**;

THENCE, LEAVING SAID SOUTHERLY LINE OF SAID LOT 9, AND ALONG SAID WESTERLY LINE OF SAID 10.00 FOOT WIDE OVERHANG EASEMENT, SOUTH 01°20'42" EAST, 168.85 FEET TO THE **TRUE POINT OF BEGINNING**;

THENCE, CONTINUING ALONG SAID WESTERLY LINE OF SAID 10.00 FOOT WIDE OVERHANG EASEMENT, SOUTH 01°20'42" EAST, 1128.46 FEET TO A POINT ON THE NORTHEASTERLY LINE OF THAT CERTAIN 40.00 FOOT WIDE PERPETUAL EASEMENT AND RIGHT OF WAY FOR STREET GRANTED TO THE CITY OF YORBA LINDA, PER EASEMENT RECORDED AUGUST 25, 1971, AS INSTRUMENT NO. 23018, IN BOOK 9776, PAGE 842, OF OFFICIAL RECORDS;

THENCE, ALONG SAID NORTHEASTERLY LINE OF SAID 40.00 FOOT WIDE EASEMENT, NORTH 59°23'35" WEST, 68.09 FEET;

THENCE, LEAVING SAID NORTHEASTERLY LINE OF SAID 40.00 FOOT WIDE EASEMENT, NORTH 38°56'19" EAST, 64.37 FEET;

THENCE, NORTH 01°20'42" WEST, 917.17 FEET;

THENCE, NORTH 06°21'42" EAST, 126.77 FEET TO THE **TRUE POINT OF BEGINNING**;

CONTAINING 19,588 SQUARE FEET OR 0.45 ACRES, MORE OR LESS.

PARCEL "B" - ACCESS EASEMENT:

BEGINNING AT THE ABOVE SAID POINT "A";

THENCE, ALONG SAID SOUTHERLY LINE OF SAID LOT 9, AND ALONG THE SOUTHERLY LINE OF LOT 8, SOUTH 88°30'25" WEST, 60.57 FEET TO A POINT IN THE SOUTHERLY LINE OF SAID LOT 8;

THENCE, LEAVING SAID SOUTHERLY LINE OF LOT 8, NORTH 06°07'52" EAST, 30.78 FEET TO A POINT ON THE NORTHEASTERLY LINE OF SAID LOT 8, ALSO BEING THE SOUTHWESTERLY LINE OF SAID LOT 9, SAID POINT ALSO BEING HEREIN REFERRED TO AS **POINT "B"**;

THENCE, LEAVING SAID SOUTHWESTERLY LINE OF LOT 9, NORTH 06°07'52" EAST, 31.53 FEET;

THENCE, NORTH 83°52'08" WEST, 10.14 FEET;

THENCE, NORTH 05°45'20" EAST, 47.05 FEET;

THENCE, NORTH 83°04'21" WEST, 67.78 FEET TO A POINT ON A NON-TANGENT 50.00 FOOT RADIUS CURVE, CONCAVE NORTHWESTERLY, A RADIAL LINE TO SAID POINT BEARS SOUTH 63°43'07" EAST, SAID POINT ALSO BEING ALONG THE EASTERLY RIGHT OF WAY OF FUTURA DRIVE;

THENCE, NORTHEASTERLY ALONG SAID RIGHT OF WAY CURVE, THROUGH A CENTRAL ANGLE OF 27°46'27", 24.24 FEET TO THE NORTHWESTERLY CORNER OF SAID LOT 9, A RADIAL LINE TO SAID POINT BEARS NORTH 88°30'25" EAST,

THENCE, LEAVING SAID CURVE, AND ALONG THE NORTHERLY LINE OF SAID LOT 9, NORTH 88°30'25" EAST, 118.07 FEET TO A POINT ON SAID WESTERLY LINE OF THAT CERTAIN 10.00 FOOT WIDE OVERHANG EASEMENT GRANTED TO SOUTHERN CALIFORNIA EDISON COMPANY, PER EASEMENT RECORDED JUNE 6, 1966, AS INSTRUMENT NO. 3740, IN BOOK 7952, PAGE 173, OF OFFICIAL RECORDS;

THENCE, LEAVING SAID NORTHERLY LINE OF SAID LOT 9, AND ALONG SAID WESTERLY LINE OF SAID 10.00 FOOT WIDE OVERHANG EASEMENT, SOUTH 01°20'42" EAST, 143.00 FEET TO THE **TRUE POINT OF BEGINNING**;

CONTAINING 10,039 SQUARE FEET OR 0.230 ACRES, MORE OR LESS.

PARCEL "C" – CRANE PAD EASEMENT:

BEGINNING AT THE ABOVE SAID POINT "B";

THENCE, NORTH 06°07'52" EAST, 50.00 FEET;

THENCE, SOUTH 83°52'08" EAST, 50.49 FEET TO A POINT ON SAID WESTERLY LINE OF THAT CERTAIN 10.00 FOOT WIDE OVERHANG EASEMENT;

THENCE, ALONG SAID WESTERLY LINE OF SAID 10.00 FOOT WIDE OVERHANG EASEMENT, SOUTH 01°20'42" EAST, 50.43 FEET,

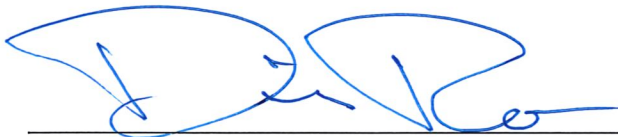
THENCE, LEAVING SAID WESTERLY LINE OF SAID 10.00 FOOT WIDE OVERHANG EASEMENT, NORTH 83°52'08" WEST, 57.05 FEET TO THE **TRUE POINT OF BEGINNING;**

CONTAINING 2,689 SQUARE FEET OR 0.062 ACRES, MORE OR LESS.

BASIS OF BEARINGS ARE AS SHOWN ON EXHIBIT "B" ATTACHED HERETO AND MADE A PART HEREOF.

THIS DESCRIPTION IS NOT INTENDED FOR USE IN THE CONVEYANCE OF LAND IN VIOLATION OF THE SUBDIVISION MAP ACT OF THE STATE OF CALIFORNIA.

THIS LEGAL DESCRIPTION WAS PREPARED BY ME OR UNDER MY DIRECTION.



DENNIS W. ROSE, P.L.S. 9045
EXPIRES: 09/30/2023

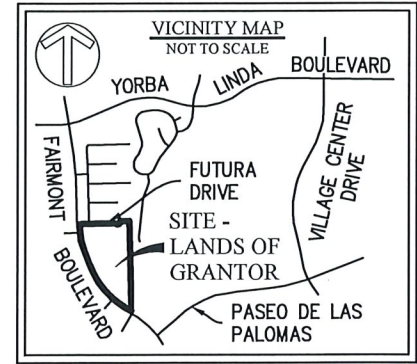
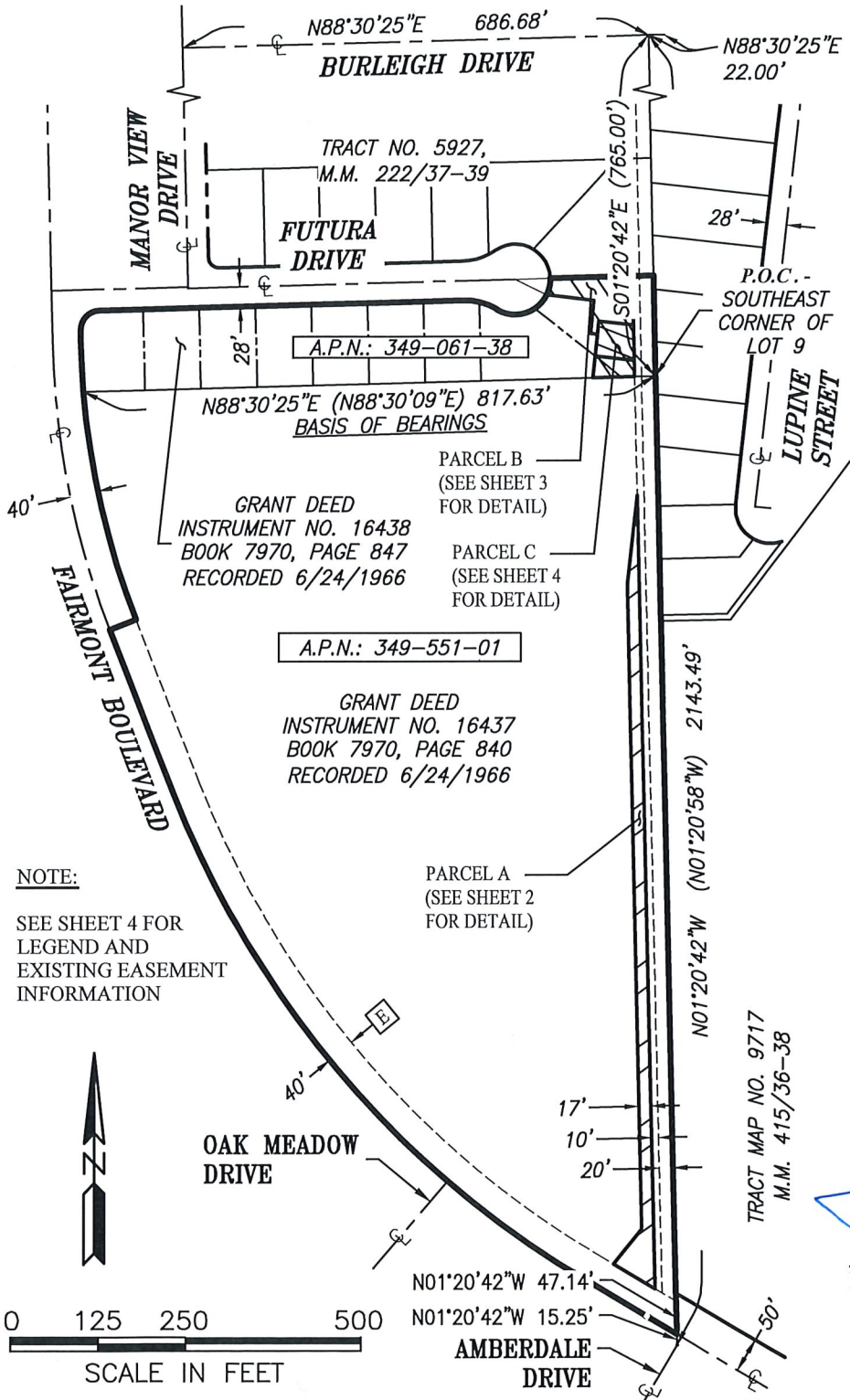
2/28/2022
DATE



EXHIBIT "B"

PLAT TO ACCOMPANY LEGAL DESCRIPTION

PORTIONS OF LOTS 8 & 9 OF TRACT NO. 5927, AS PER MAP RECORDED IN BOOK 222, PAGES 37 THROUGH 39, OF MISCELLANEOUS MAPS AND A PORTION OF THE SECOND CLASS LANDS ALLOTTED TO M. YORBA AND F. YORBA, IN THE RANCHO CANON DE SANTA ANA, IN THE UNINCORPORATED TERRITORY OF THE COUNTY OF ORANGE, STATE OF CALIFORNIA, ACCORDING TO THE MAP OF PARTITION IN THE ACTION OF VINCENTE Y DE VEJAR VS. ROSA YORBA, ET AL., FILED FOR RECORD JANUARY 13, 1898, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.



TRACT MAP NO. 7895,
 M.M. 361/11-13

ABBREVIATIONS:

- A.P.N. ASSESSORS PARCEL NUMBER
- M.M. MISCELLANEOUS MAPS
- NO. NUMBER
- P.O.C. POINT OF COMMENCEMENT
- S.F. SQUARE FEET
- T.P.O.B. TRUE POINT OF BEGINNING

BASIS OF BEARINGS:

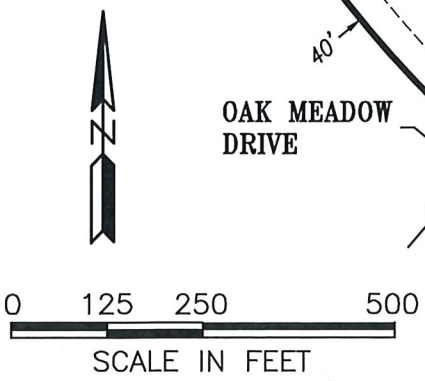
THE BEARINGS SHOWN HEREON ARE BASED ON THE SOUTHERLY LINE OF TRACT MAP NO. 5927, BOOK 222, PAGES 37 THROUGH 39, INCLUSIVE, OF MISCELLANEOUS MAPS, SHOWN AS BEING NORTH 88°30'09" EAST, OFFICIAL RECORDS OF ORANGE COUNTY.

NOTE:

SEE SHEET 4 FOR LEGEND AND EXISTING EASEMENT INFORMATION



[Signature] 02/28/2022
 DENNIS W. ROSE, PLS 9045 DATE



SHEET 1 OF 4

PROJECT NAME: VILLA PARK-BURPIT-CANYON-YORBA LINDA 66kv T/L				M.S.: 048-093
ORDER NO.: 802078639	NOT. NO.: 203960604	CITY: YORBA LINDA	COUNTY: ORANGE	STATE: CA
SURVEYED BY: GSI		SCE F.B. REF.: N/A	DATE: 10/25/2019	
DRAWN BY: R. FOREST		MAP REF.: SCE FIM 60-19A & 61-19C		
CHECKED BY: D. ROSE	TRES: S. FLORES	SERIAL NO.: 73084A	FILE NAME: 2021_802078639_Villa Park-Burpit-Canyon-Yorba Linda 66kv T/L 73084A DWG	



EXHIBIT "B"

PLAT TO ACCOMPANY LEGAL DESCRIPTION

PORTIONS OF LOTS 8 & 9 OF TRACT NO. 5927, AS PER MAP RECORDED IN BOOK 222, PAGES 37 THROUGH 39, OF MISCELLANEOUS MAPS AND A PORTION OF THE SECOND CLASS LANDS ALLOTTED TO M. YORBA AND F. YORBA, IN THE RANCHO CANON DE SANTA ANA, IN THE UNINCORPORATED TERRITORY OF THE COUNTY OF ORANGE, STATE OF CALIFORNIA, ACCORDING TO THE MAP OF PARTITION IN THE ACTION OF VINCENTE Y DE VEJAR VS. ROSA YORBA, ET AL., FILED FOR RECORD JANUARY 13, 1898, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

LOT 8, TRACT NO. 5927,
M.M. 222/37-39

LOT 9, TRACT NO. 5927,
M.M. 222/37-39

GRANT DEED
INSTRUMENT NO. 16438
BOOK 7970, PAGE 847
RECORDED 6/24/1966

A.P.N.:
349-061-38

A
10'

B
20'

LOT 38
A.P.N.: 349-461-07
OWNER: ANDERSON
BRUCE J TR

POINT "A" -
T.P.O.B. PARCEL "B"

P.O.C. - SOUTHEAST
CORNER OF LOT 9

LOT 40

A.P.N.: 349-461-09
OWNER: SPIKER ADAM JAY TR
SPIKER FAMILY TR

GRANT DEED
INSTRUMENT NO. 16437
BOOK 7970, PAGE 840
RECORDED 6/24/1966

A.P.N.: 349-551-01

T.P.O.B. -
PARCEL "A"

S01°20'42"E
765.00'

S01°20'42"E
168.85'

S88°30'25"W
30.00'

A.P.N.: 349-461-10
OWNER: STACK PATRICIA M TR

LOT 41

TRACT MAP NO. 7895
M.M. 361/11-13

PARCEL "A"
19,588 S.F. /
0.45 ACRES

LOT 42

A.P.N.: 349-461-11
OWNER: BITTICK BARBARA
E TR SURVIVORS TRUST

N01°20'42"W
917.17'

N06°21'42"E
126.77'

N38°56'19"E
64.37'

N59°23'35"W
68.09'

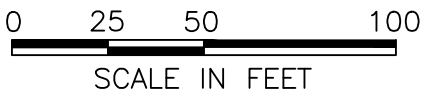
1128.46'

S01°20'42"E

C
10'

D
20'

PORTION OF LOT A
TRACT MAP NO. 9717
M.M. 415/36-38
A.P.N.: 349-532-22
OWNER: EAST LAKE
VILLAGE COMMUNITY ASSN



FAIRMONT
BOULEVARD

SHEET 2 OF 4

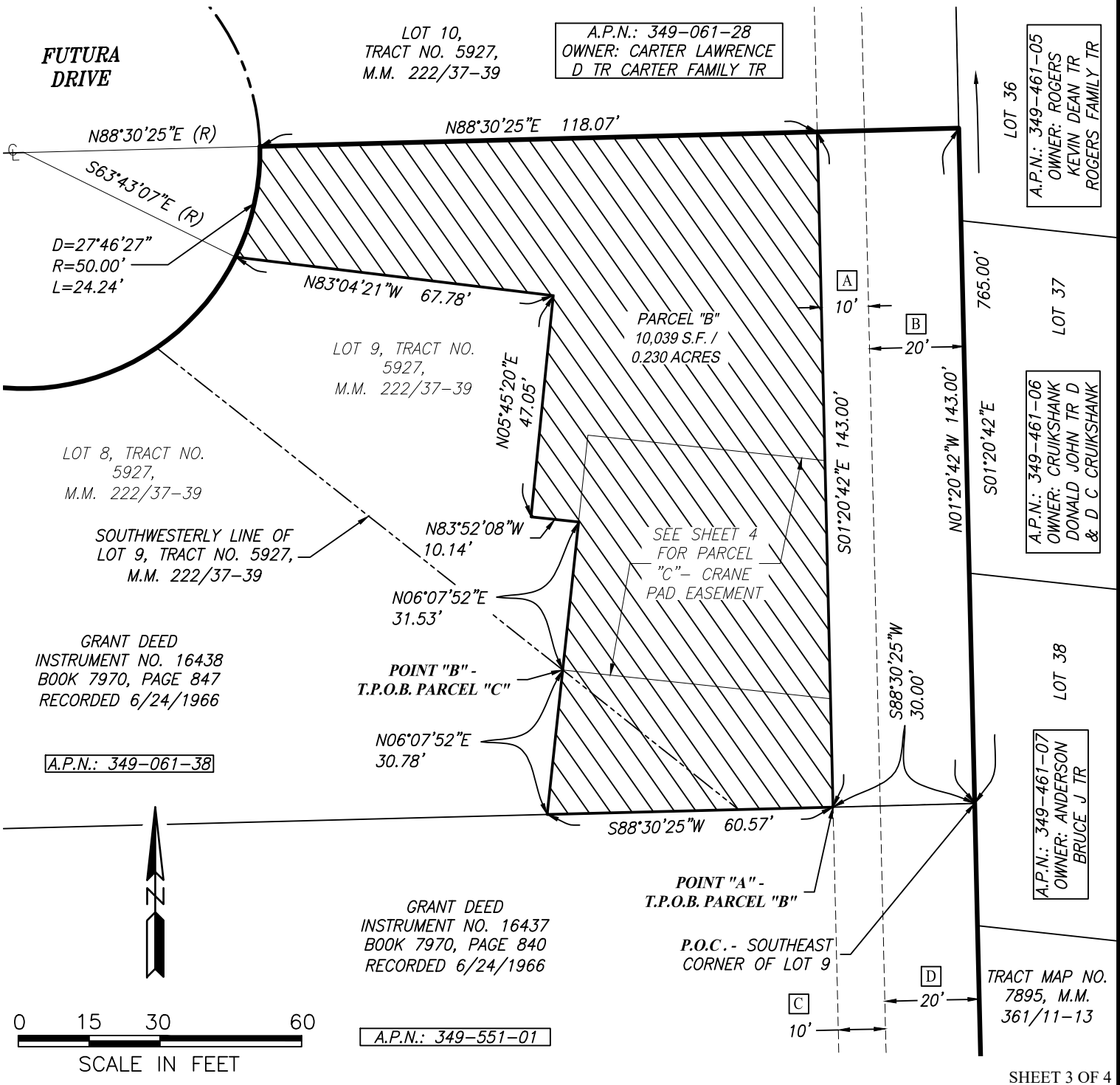
PROJECT NAME: VILLA PARK-BURPIT-CANYON-YORBA LINDA 66kv T/L				M.S.: 048-093	
ORDER NO.: 802078639	NOT. NO.: 203960604	CITY: YORBA LINDA	COUNTY: ORANGE	STATE: CA	
SURVEYED BY: GSI		SCE F.B. REF.: N/A	DATE: 10/25/2019		
DRAWN BY: R. FOREST		MAP REF.: SCE FIM 60-19A & 61-19C			
CHECKED BY: D. ROSE	TRES: S. FLORES	SERIAL NO.: 73084A	FILE NAME: 2021_802078639_Villa Park-Burpit-Canyon-Yorba Linda 66kv T/L 73084A.DWG		




EXHIBIT "B"

PLAT TO ACCOMPANY LEGAL DESCRIPTION

PORTIONS OF LOTS 8 & 9 OF TRACT NO. 5927, AS PER MAP RECORDED IN BOOK 222, PAGES 37 THROUGH 39, OF MISCELLANEOUS MAPS AND A PORTION OF THE SECOND CLASS LANDS ALLOTTED TO M. YORBA AND F. YORBA, IN THE RANCHO CANON DE SANTA ANA, IN THE UNINCORPORATED TERRITORY OF THE COUNTY OF ORANGE, STATE OF CALIFORNIA, ACCORDING TO THE MAP OF PARTITION IN THE ACTION OF VINCENTE Y DE VEJAR VS. ROSA YORBA, ET AL., FILED FOR RECORD JANUARY 13, 1898, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.



SHEET 3 OF 4

PROJECT NAME: VILLA PARK-BURPIT-CANYON-YORBA LINDA 66kv T/L				M.S.: 048-093	
ORDER NO.: 802078639	NOT. NO.: 203960604	CITY: YORBA LINDA	COUNTY: ORANGE	STATE: CA	
SURVEYED BY: GSI		SCE F.B. REF.: N/A	DATE: 10/25/2019		
DRAWN BY: R. FOREST		MAP REF.: SCE FIM 60-19A & 61-19C			 An EDISON INTERNATIONAL Company
CHECKED BY: D. ROSE	TRES: S. FLORES	SERIAL NO.: 73084A	FILE NAME: 2021_802078639_Villa Park-Burpit-Canyon-Yorba Linda 66kv T/L 73084A.DWG		

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

RFP NO. 224-05, CalSHAPE HVAC ASSESSMENT AND MAINTENANCE SERVICES

Background

The district advertised and received proposals for CalSHAPE HVAC assessment and maintenance services, with ACCO Engineered Systems submitting the most qualified proposal. The RFP will be utilized for CalSHAPE HVAC assessment and maintenance services to be completed by March 22, 2025.

The CalSHAPE grant funds are for the assessment, maintenance, repair of ventilation systems, and installation of carbon dioxide monitors. Per Grant Agreement No. 22R3VA1389, the district has been granted \$2,969,299.92 to complete this scope of work at the following sites:

Elementary School(s)	Middle School(s)	High School(s)	Other
Brookhaven Bryant Ranch Fairmont Glenknoll Golden Lakeview Linda Vista Mabel Paine Melrose Morse Rose Drive Ruby Drive Sierra Vista Topaz Travis Ranch Tynes Van Buren Wagner	Bernardo Yorba Kraemer Travis Ranch Tuffree Valadez Yorba Linda	El Camino El Dorado Valencia Yorba Linda	Buena Vista George Key Parkview

Financial Impact

General Fund (0101) - CalSHAPE Grant NTE \$2,969,299.92

Administrator

Gary Stine, Assistant Superintendent, Administrative Services

AGREEMENT
RFP 224-05
CALSHAPE HVAC MAINTENANCE AND ASSESSMENT

THIS AGREEMENT, dated the 13th day of December, 2023, in the County of Orange, State of California, is by and between **Placentia-Yorba Linda Unified School District** (hereinafter referred to as "District"), and **Acco Engineered Systems, Incorporated,** (hereinafter referred to as "Contractor").

The District and the Contractor for the consideration stated herein, agree as follows:

1. TERM. The agreement term will be from Board Award until Completion of Project.

2. Contractor agrees to complete the Project known **RFP 224-05 - HVAC Assessment and Maintenance Services**, according to all the terms and conditions set forth in the Bid Documents, including but not limited to the Notice Calling For Bids, Information for Bidders, Bid Form, Information Required of Bidder, Noncollusion Declaration, Workers' Compensation Certificate, Drug-Free Workplace Certification, Criminal Records Check Certification, Insurance Certificates and Endorsements, Warranties, General Conditions, Supplemental Conditions, if any, and all modifications, addenda and amendments thereto by this reference incorporated herein. The Project Documents are complementary, and what is called for by any one shall be as binding as if called for by all.

3. Contractor shall perform within the time set forth in Paragraph 4 of this Agreement everything required to be performed, and shall provide, furnish and pay for all the labor, materials, and all taxes, utility and transportation services required for the Project. All of said work shall be performed and completed in a good workmanlike manner in accordance with all provisions of this Agreement as hereinabove defined and in accordance with applicable laws, codes, regulations, ordinances and any other legal requirements governing the Project. The Contractor shall be liable to the District for any damages arising as a result of a failure to fully comply with this obligation, and the Contractor shall not be excused with respect to any failure to so comply by any act or omission of the District, or it's representative, unless such act or omission actually prevents the Contractor from fully complying with the requirements of the Project Documents, and unless the Contractor protests at the time of such alleged prevention that the act or omission is preventing the Contractor from fully complying with the

Project Documents. Such protest shall not be effective unless reduced to writing and filed with the District within three (3) working days of the date of occurrence of the act or omission preventing the Contractor from fully complying with the Project Documents.

4. District shall pay to the Contractor, as full consideration for the faithful performance of this Agreement, subject to any additions or deductions as provided in the Project Documents per the below listing. The District reserves the explicit right to add or remove sites as needed during the term of this Agreement. The Contractor will not receive compensation for services or work not performed.

Site	HVAC Report/ Labor	HVAC Assessment & Maintenance	Filter Replacement	Carbon Dioxide Monitors	20% Contingency	Total Bid Amount
Bernardo Yorba M.S.	\$10,000.00	\$25,000.00	\$12,150.00	\$18,600.00	\$13,150.00	\$78,900.00
Brookhaven E.S.	\$10,000.00	\$12,000.00	\$6,600.00	\$14,400.00	\$8,600.00	\$51,600.00
Bryant Ranch E.S.	\$10,000.00	\$50,000.00	\$9,525.00	\$19,800.00	\$17,865.00	\$107,190.00
Buena Vista Virtual Academy	\$10,000.00	\$8,000.00	\$825.00	\$9,600.00	\$5,685.00	\$34,110.00
El Camino H.S.	\$10,000.00	\$23,000.00	\$3,600.00	\$10,200.00	\$9,360.00	\$56,160.00
El Dorado H.S.	\$10,000.00	\$158,000.00	\$27,600.00	\$43,800.00	\$47,880.00	\$287,280.00
Fairmont E.S.	\$10,000.00	\$39,000.00	\$7,050.00	\$28,200.00	\$16,850.00	\$101,100.00
George Key	\$10,000.00	\$13,000.00	\$4,350.00	\$13,200.00	\$8,110.00	\$48,660.00
Glenknoll E.S.	\$10,000.00	\$21,000.00	\$4,200.00	\$15,000.00	\$10,040.00	\$60,240.00
Golden E.S.	\$10,000.00	\$37,000.00	\$2,775.00	\$19,800.00	\$13,915.00	\$83,490.00
Kraemer M.S.	\$10,000.00	\$66,000.00	\$7,950.00	\$24,000.00	\$21,590.00	\$129,540.00
Lakeview E.S.	\$10,000.00	\$34,000.00	\$8,175.00	\$16,200.00	\$13,765.00	\$82,050.00
Linda Vista E.S.	\$10,000.00	\$16,000.00	\$7,575.00	\$16,200.00	\$9,955.00	\$59,730.00
Mabel Paine E.S.	\$10,000.00	\$27,000.00	\$6,900.00	\$16,800.00	\$12,140.00	\$72,840.00
Melrose E.S.	\$10,000.00	\$40,000.00	\$8,700.00	\$21,000.00	\$15,940.00	\$95,640.00
Morse E.S.	\$10,000.00	\$36,000.00	\$3,300.00	\$16,800.00	\$13,220.00	\$79,320.00

Parkview	\$10,000.00	\$8,000.00	\$825.00	\$3,000.00	\$4,365.00	\$26,190.00
Rose Drive E.S.	\$10,000.00	\$22,000.00	\$4,875.00	\$15,600.00	\$10,495.00	\$62,970.00
Ruby Drive E.S.	\$10,000.00	\$42,000.00	\$3,525.00	\$18,600.00	\$14,825.00	\$88,950.00
Sierra Vista E.S.	\$10,000.00	\$39,000.00	\$2,550.00	\$15,000.00	\$13,310.00	\$79,860.00
Topaz E.S.	\$10,000.00	\$22,000.00	\$5,550.00	\$19,200.00	\$11,350.00	\$68,100.00
Travis Ranch E.S./M.S.	\$10,000.00	\$61,000.00	\$10,800.00	\$35,400.00	\$23,440.00	\$140,640.00
Tuffree M.S.	\$10,000.00	\$40,000.00	\$6,975.00	\$21,000.00	\$15,595.00	\$93,570.00
Tynes E.S.	\$10,000.00	\$25,000.00	\$9,000.00	\$27,000.00	\$14,200.00	\$85,200.00
Valadez M.S.	\$10,000.00	\$38,000.00	\$14,700.00	\$21,000.00	\$16,740.00	\$100,440.00
Valencia H.S.	\$10,000.00	\$154,000.00	\$25,950.00	\$60,000.00	\$49,990.00	\$299,940.00
Van Buren E.S.	\$10,000.00	\$45,000.00	\$4,800.00	\$16,800.00	\$15,320.00	\$91,920.00
Wagner E.S.	\$10,000.00	\$34,000.00	\$3,150.00	\$13,800.00	\$12,190.00	\$73,140.00
Yorba Linda H.S.	\$10,000.00	\$119,000.00	\$24,750.00	\$36,600.00	\$38,070.00	\$228,420.00
Yorba Linda M.S.	\$10,000.00	\$51,000.00	\$5,025.00	\$19,200.00	\$17,045.00	\$102,270.00

5. The work shall be commenced after receiving a DISTRICT Purchase Order.

6. **Time is of the essence.**

7. Termination for Cause or Non-appropriation. In the event Contractor defaults in the performance of the Agreement or if there is a non-appropriation of funds or insufficient funds as ordered or certified by action of the Board of Education of the District, then this Agreement shall terminate or be suspended and the Contractor shall be paid sums due up to, but not beyond said action of the Board.

Termination for Convenience. DISTRICT has discretion to terminate this Agreement at any time and require Contractor to cease all work on the Project by providing Contractor written notice of termination specifying the desired date of termination. Upon receipt of written notice from District of such termination for District's convenience, Contractor shall:

(i) Cease operations as directed by District in the notice;

(ii) Take any actions necessary, or that District may direct, for the protection and preservation of the work; and

(iii) Not terminate any insurance provisions required by the Project Documents.

In case of such termination for District's convenience, Contractor shall be entitled to receive payment from District for work satisfactorily executed and for proven loss. In the case of Termination for Convenience, District shall have the right to accept assignment of subcontractors. The foregoing provisions are in addition to and not in limitation of any other rights or remedies available to the District.

8. The Contractor agrees to and does hereby indemnify and hold harmless the District, its Governing Board, officers, agents, and employees from every claim or demand made, and every liability, loss, damage, or expense, of any nature whatsoever, which may be incurred by reason of:

(a) Any injury to or death of any person(s) or damage to, loss or theft of any property sustained by the Contractor or any person, firm or corporation employed by the Contractor, either directly or by independent contract, upon or in connection with the work called for in this AGREEMENT, except for liability resulting from the sole active negligence, or willful misconduct of the District.

(b) Any injury to or death of any person(s) or damage, loss or theft of any property caused by any act, neglect, default or omission of the Contractor, or any person, firm, or corporation employed by the Contractor, either directly or by independent contract, arising out of, or in any way connected with the work covered by this Agreement, whether said injury or damage occurs either on or off District property, if the liability arose due to the negligence or willful misconduct of anyone employed by the Contractor, either directly or by independent contract,

The Contractor, at Contractor's own expense, cost, and risk shall defend any and all actions, suits, or other proceedings that may be brought or instituted against the District, its Governing Board, officers, agents or employees, on any such claim, demand or liability, and shall pay or satisfy any judgment that may be rendered against the District, its

Governing Board, officers, agents or employees in any action, suit or other proceedings as a result thereof.

This indemnity shall survive termination of the contract or final payment thereunder. This indemnity is in addition to any other rights or remedies which the DISTRICT may have under the law or under the Project Documents. In the event of any claim or demand made against any party which is entitled to be indemnified hereunder, the District may in its sole discretion reserve, retain or apply any monies due to the Contractor under the Project Documents for the purpose of resolving such claims; provided, however, that the District may release such funds if the Contractor provides the District with reasonable assurance of protection of the District's interests. The District shall in its sole discretion determine whether such assurances are reasonable.

9. Contractor shall take out, prior to commencing the work, and maintain, during the life of this Agreement, and shall require all subcontractors, if any, whether primary or secondary, to take out and maintain the insurance coverages set forth below and in Articles 16, 17, 18 and 19 of the General Conditions. Contractor agrees to provide all evidences of coverage required by District including certificates of insurance and endorsements.

Public Liability Insurance for injuries including accidental death, to any one person in an amount not less than \$1,000,000.00 per occurrence,

\$2,000,000 aggregate

and

Subject to the same limit for each person on account of one accident, in an amount not less than \$1,000,000.00 per occurrence,

\$2,000,000 aggregate

Property Damage Insurance in an amount not less than \$1,000,000.00 per occurrence,

\$2,000,000 aggregate

Course of Construction Insurance without exclusion or limitation in an amount not less than \$ N/A

Insurance Covering Special Hazards: The following special hazards shall be covered by rider or riders to above-mentioned public liability insurance or property damage insurance policy or policies of insurance, or by special policies of insurance in amounts as follows:

Automotive and truck where operated in amounts as above.

Certificate Holders and Additional Insureds:
Placentia-Yorba Linda Unified School District
1301 E. Orangethorpe Ave.
Placentia, CA 92870

The following verbiage is required in the endorsement:

The Placentia Yorba Linda Unified School District, its Board and its officers, agents and employees shall be named an Additional Insured, by separate endorsement. Any insurance maintained by (Contractor) shall be primary and any insurance or self-insurance maintained by the District shall be excess and non-contributing.

District shall be in receipt of all insurance certificates prior to working beginning.

10. If Contractor is a corporation, the undersigned hereby represents and warrants that the corporation is duly incorporated and in good standing in the State of _____, and that _____, whose title is _____, is authorized to act for and bind the corporation.

11. Each and every provision of law and clause required by law to be inserted in this Agreement shall be deemed to be inserted herein and the Agreement shall be read and enforced as though it were included herein, and if through mistake or otherwise any such provision is not inserted, or is not currently inserted, then upon application of either party the Agreement shall forthwith be physically amended to make such insertion or correction.

12. Severability. If any term, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any way.

13. Governing Law. The terms and conditions of this Agreement shall be governed by the laws of the State of California with venue in

Orange County, California. This Agreement is made in and shall be performed in Orange County, California.

14. Assignment. The obligations of both parties pursuant to this Agreement shall not be assigned by either party. This agreement is intended for the benefit of the parties hereto and is not for the benefit of, nor may any provision hereof be enforced by, any other person.

15. Nondiscrimination. Contractor agrees that it will not engage in unlawful discrimination in employment of persons because of race, ethnicity, religion, nationality, disability, gender, sex, marital status, age, or other characteristics protected by federal or state laws of such persons.

16. Severability. If any term, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired or invalidated in any way.

17. Attorney Fees/Costs. Should litigation be necessary to enforce any terms or provisions of this Agreement, then each party shall bear its own litigation and collection expenses, witness fees, court costs, and attorneys' fees.

18. Agreement. This Agreement and any exhibits attached hereto constitute the entire Agreement among the parties to it and supersedes any prior or contemporaneous understanding or Agreement with respect to the Services contemplated, and may be amended only by a written amendment executed by both parties to the Agreement. This Agreement incorporates by this reference, any exhibits, which are attached hereto and incorporated herein

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed.

DISTRICT:

CONTRACTOR:

By: _____

By: _____

Signature

Signature

Print Name

Print Name

Title

Title

Tax ID/Social Security No.

corporation) (CORPORATE SEAL OF CONTRACTOR if

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

BID NO. 224-07, AIR CONDITIONING INSTALLATION

Background

The district advertised and received bids for air conditioning installation at El Dorado, Esperanza, and Valencia High School gymnasiums, with AC Pros, Inc. and New Dimension General Construction being the lowest responsive and responsible bidders. AC Pros, Inc. will be installing air conditioning at Esperanza and Valencia High School. New Dimension General Construction will install the air conditioning at El Dorado High School.

Financial Impact

General Fund (0101) - ESSER III NTE \$1,727,540

Administrator

Gary Stine, Assistant Superintendent, Administrative Services

AGREEMENT - BID 224-07

A/C INSTALLATION AT ESPERANZA AND VALENCIA HIGH SCHOOLS

THIS AGREEMENT, entered into this 13th day of December, 2023 in the County of Orange of the State of California, by and between the **Placentia-Yorba Linda Unified School District**, hereinafter called the "Owner" or the "District", and **AC Pros, Incorporated**, hereinafter called the "Contractor".

WITNESSETH that the Owner and the Contractor for the consideration stated herein agree as follows:

ARTICLE I - SCOPE OF WORK: The Contractor shall furnish all labor, materials, equipment, tools, and utility and transportation services, and perform and complete all work required in connection with Bid 224-07, for the installation of Air Conditioning Units at Esperanza and Valencia High Schools, in strict accordance with the Contract Documents enumerated in Article 7 below. The Contractor shall be liable to the District for any damages arising as a result of a failure to comply with that obligation, and the Contractor shall not be excused with respect to any failure to so comply by an act or omission of the Architect, Engineer, Inspector, Division of the State Architect (DSA), or representative of any of them, unless such act or omission actually prevents the Contractor from fully complying with the Contract Documents and the Contractor protests, in accordance with the Contract Documents, that the act or omission is preventing the Contractor from fully complying with the Contract Documents. Such protest shall not be effective unless reduced to writing and filed with the District office within seven (7) days of the date of occurrence of such act or omission preventing the Contractor from fully complying with the Contract Documents.

ARTICLE 2 - TIME OF COMPLETION: The Owner may give notice to proceed within ninety (90) days of the award of the bid by the Owner. Once the Contractor has received a notice to proceed, the Contractor shall reach Substantial Completion (See Article 1.1.46) of the Work within the time negotiated by the District from receipt of the Notice to Proceed. This shall be called Contract Time (See Article 8.1.1). It is expressly understood that time is of the essence.

Contractor has thoroughly studied the Projects and has satisfied itself that the time period for these Projects is adequate for the timely and proper completion of the Project within the Contract time.

In the event that the Owner desires to postpone giving the notice to proceed beyond this ninety (90) day period, it is expressly understood that with reasonable notice to the Contractor, giving the notice to proceed may be postponed by the Owner. It is further expressly understood by the Contractor, that the Contractor shall not be entitled to any claim of additional compensation as a result of the Owner's postponement of giving the notice to proceed.

If the Contractor believes that a postponement will cause hardship to it, the Contractor may terminate the Contract with written notice to the Owner within ten (10) days after receipt by the Contractor of the Owner's notice of postponement. It is further understood by the Contractor that in the event that the Contractor terminates the Contract as a result of postponement by the Owner, the Owner shall only be obligated to pay the Contractor for the work performed by the Contractor at the time of notification of postponement. Should the Contractor terminate the Contract as a result of a notice of postponement, the District shall have the authority to award the Contract to the next lowest responsible bidder.

ARTICLE 3 - LIQUIDATED DAMAGES: It being impracticable and infeasible to determine the amount of actual damage, it is agreed that the Contractor will pay the Owner the sum of TWO THOUSAND FIVE HUNDRED DOLLARS (\$2,500.00) per calendar day for each and every day of delay beyond the Contract Time set forth in Article 2 of this Agreement as liquidated damages and not as a penalty or forfeiture. In the event Liquidated Damages are not paid, the Contractor further agrees that the Owner may deduct such amount thereof from any money due or that may become due the Contractor under the Contract (See Article 9.6 and 2.2 of the General Conditions).

ARTICLE 4 - CONTRACT PRICE: The Owner shall pay to the Contractor as full consideration for the faithful performance of the Contract, subject to any additions or

deductions as provided in the Contract Documents, the sum of **Seven Hundred Eighteen Thousand Nine Hundred Twenty DOLLARS (\$718,920.00)**, for Esperanza High School, and the sum of **Six Hundred Fifty Five Thousand Seven Hundred Twenty DOLLARS (\$655,720.00)**, for Valencia High School, said sum being the total amount stipulated in the Bid Contractor submitted. Payment shall be made as set forth in the General Conditions.

Should any Change Order result in an increase in the Contract Price, the cost of such Change Order shall be agreed to in advance by the Contractor and the Owner, subject to the monetary limitations set forth in Public Contract Code Section 20118.4. In the event that the Contractor proceeds with a Change in work without an agreement between the Owner and Contractor regarding the cost of a Change Order, the Contractor waives any Claim of additional compensation for such additional work.

ARTICLE 5 - HOLD HARMLESS AGREEMENT: Contractor shall defend, indemnify and hold harmless Owner, Architect, Inspector, the State of California and their officers, employees, agents and independent contractors from all liabilities, claims, actions, liens, judgments, demands, damages, losses, costs or expenses of any kind arising from death, personal injury, property damage or other cause based or asserted upon any act, omission, or breach connected with or arising from the progress of Work or performance of service under this Agreement or the Contract Documents. As part of this indemnity, Contractor shall protect and defend, at its own expense, Owner, Architect, Construction Manager, Inspector, the State of California and their officers, employees, agents and independent contractors from any legal action including attorney's fees or other proceeding based upon such act, omission, breach or as otherwise required by this Article.

Furthermore, Contractor agrees to and does hereby defend, indemnify and hold harmless Owner, Architect, Construction Manager, Inspector, the State of California and their officers, employees, agents and independent contractors from every claim or demand made, and every liability, loss, damage, expense or attorney's fees of any nature whatsoever, which may be incurred by reason of:

(a) Liability for (1) death or bodily injury to persons; (2) damage or injury to, loss (including theft), or loss of use of, any property; (3) any failure or alleged failure to comply with any provision of law or the Contract Documents; or (4) any other loss, damage or expense, sustained by any person, firm or corporation or in connection with the Work called for in this Agreement or the Contract Documents, except for liability resulting from the sole or active negligence, or the willful misconduct of the Owner.

(b) Any bodily injury to or death of persons or damage to property caused by any act, omission or breach of Contractor or any person, firm or corporation employed by Contractor, either directly or by independent contract, including all damages or injury to or death of persons, loss (including theft) or loss of use of any property, sustained by any person, firm or corporation, including the Owner, arising out of or in any way connected with Work covered by this Agreement or the Contract Documents, whether said injury or damage occurs either on or off Owner property, but not for any loss, injury, death or damages caused by the sole or active negligence or willful misconduct of the Owner.

(c) Any dispute between Contractor and Contractor's subcontractors/supplies/Sureties, including, but not limited to, any failure or alleged failure of the Contractor (or any person hired or employed directly or indirectly by the Contractor) to pay any Subcontractor or Materialman of any tier or any other person employed in connection with the Work and/or filing of any stop notice or mechanic's lien claims.

(d) Any claims, allegations, penalties, assessments, or liabilities to the extent caused by the Contractor's failure or the failure of any Subcontractor of any tier, to fully comply with the DIR registration requirements under Labor Code section 1725.5 at all times during the performance of any Work on the Project and shall reimburse the District for any penalties assessed against the District arising from any failure by the Contractor or any Subcontractor of any tier from complying with Labor Code sections 1725.5 and 1771.1. Nothing in this paragraph, however, shall require the Contractor or any Subcontractor to be liable to the District or indemnify the District for any penalties caused by the District in accordance with Labor Code section 1773.3

(g).

Contractor, at its own expense, cost, and risk, shall defend any and all claims, actions, suits, or other proceedings that may be brought or instituted against the Owner, its officers, agents or employees, on account of or founded upon any cause, damage, or injury identified herein Article 5 and shall pay or satisfy any judgment that may be rendered against the Owner, its officers, agents or employees in any action, suit or other proceedings as a result thereof.

The Contractor's and Subcontractors' obligation to defend, indemnify and hold harmless the Owner, Architect, Inspector, the State of California and their officers, employees, agents and independent contractors hereunder shall include, without limitation, any and all claims, damages, and costs for the following: (1) any damages or injury to or death of any person, and damage or injury to, loss (including theft), or loss of use of, any property; (2) breach of any warranty, express or implied; (3) failure of the Contractor or Subcontractors to comply with any applicable governmental law, rule, regulation, or other requirement; (4) products installed in or used in connection with the Work; and (5) any claims of violation of the Americans with Disabilities Act ("ADA").

ARTICLE 6 - PROVISIONS REQUIRED BY LAW: Each and every provision of law and clause required to be inserted in this Contract shall be deemed to be inserted herein, and this Contract shall be read and enforced as though it were included herein, and if through mistake or otherwise any such provision is not inserted or is not inserted correctly, then upon application of either party the Contract shall forthwith be physically amended to make such insertion or correction.

ARTICLE 7 - COMPONENT PARTS OF THE CONTRACT: The Contract entered into by this Agreement consists of the following Contract Documents, all of which are component parts of the Contract as if herein set out in full or attached hereto:

- Notice Inviting Bids
- Instructions to Bidders
- Designation of Subcontractors
- Non-Collusion Declaration
- Bid Bond
- Bid Form
- Contractor's Certificate Regarding Worker's Compensation Agreement Form
- Payment Bond
- Performance Bond
- Guarantee
- Escrow Agreement for Security Deposit In Lieu of Retention
- Workers' Compensation/Employers Liability Endorsement
- General Liability Endorsement
- Automobile Liability Endorsement
- General Conditions
- Supplementary and Special Conditions
- Specifications
- All Addenda as Issued
- Drawings/Plans
- Requirements, Reports and/or any other Documents in the Project Manual or Other Documents Issued to Bidders

All of the above named Contract Documents are intended to be complementary. Work required by one of the above named Contract Documents and not by others shall be done as if required by all.

ARTICLE 8 - PREVAILING WAGES: Wage rates for this Project shall be in accordance with the general prevailing rate of holiday and overtime work in the locality in which the work is to be performed for each craft, classification, or type of work needed to execute the Contract as determined by the Director of the Department of Industrial Relations. Copies of schedules of rates so determined by the Director of the Department of Industrial Relations are on file at the administrative office of the Owner and are also available from the Director of the Department of Industrial Relations. Monitoring and enforcement of the prevailing wage laws and related requirements will be performed by the Labor Commissioner/ Department of Labor Standards Enforcement (DLSE).

The following are hereby referenced and made a part of this Agreement and Contractor stipulates to the provisions contained therein.

1. Chapter 1 of Part 7 of Division 2 of the Labor Code (Section 1720 et seq.)

2. California Code of Regulations, Title 8, Chapter 8, Subchapters 3 through 6 (Section 16000 et seq.)

ARTICLE 9 - RECORD AUDIT: In accordance with Government Code Section 8546.7 (and Davis Bacon, if applicable) and Article 13.11 of the General Conditions, records of both the Owner and the Contractor shall be subject to examination and audit for a period of five (5) years after a Final Retention Payment or the Recording of a Notice of Completion, whichever occurs first.

ARTICLE 10 - CONTRACTOR'S LICENSE: The Contractor must possess throughout the Project a Class _____ Contractor's License, issued by the State of California, which must be current and in good standing.

IN WITNESS WHEREOF, this Agreement has been duly executed by the above named parties, on the day and year first above written.

**Placentia-Yorba Linda Unified School AC Pros, Incorporated
District**

Gary Stine
Printed Name

Typed or Printed Name

Assistant Superintendent ,
Administrative Services
Title

Title

Signature

Signature

Dated: _____

Type or Printed Name

Title (Authorized Officers or Agents)

Signature

(CORPORATE SEAL)

AGREEMENT - BID 224-07

A/C INSTALLATION AT EL DORADO HIGH SCHOOL

THIS AGREEMENT, entered into this 13th day of December, 2023 in the County of Orange of the State of California, by and between the **Placentia-Yorba Linda Unified School District**, hereinafter called the "Owner" or the "District", and **New Dimension General Construction, Incorporated**, hereinafter called the "Contractor".

WITNESSETH that the Owner and the Contractor for the consideration stated herein agree as follows:

ARTICLE I - SCOPE OF WORK: The Contractor shall furnish all labor, materials, equipment, tools, and utility and transportation services, and perform and complete all work required in connection with Bid 224-07, for the installation of Air Conditioning Units at El Dorado High School, in strict accordance with the Contract Documents enumerated in Article 7 below. The Contractor shall be liable to the District for any damages arising as a result of a failure to comply with that obligation, and the Contractor shall not be excused with respect to any failure to so comply by an act or omission of the Architect, Engineer, Inspector, Division of the State Architect (DSA), or representative of any of them, unless such act or omission actually prevents the Contractor from fully complying with the Contract Documents and the Contractor protests, in accordance with the Contract Documents, that the act or omission is preventing the Contractor from fully complying with the Contract Documents. Such protest shall not be effective unless reduced to writing and filed with the District office within seven (7) days of the date of occurrence of such act or omission preventing the Contractor from fully complying with the Contract Documents.

ARTICLE 2 - TIME OF COMPLETION: The Owner may give notice to proceed within ninety (90) days of the award of the bid by the Owner. Once the Contractor has received a notice to proceed, the Contractor shall reach Substantial Completion (See Article 1.1.46) of the Work within the time negotiated by the District from receipt of the Notice to Proceed. This shall be called Contract Time (See Article 8.1.1). It is expressly understood that time is of the essence.

Contractor has thoroughly studied the Projects and has satisfied itself that the time period for these Projects is adequate for the timely and proper completion of the Project within the Contract time.

In the event that the Owner desires to postpone giving the notice to proceed beyond this ninety (90) day period, it is expressly understood that with reasonable notice to the Contractor, giving the notice to proceed may be postponed by the Owner. It is further expressly understood by the Contractor, that the Contractor shall not be entitled to any claim of additional compensation as a result of the Owner's postponement of giving the notice to proceed.

If the Contractor believes that a postponement will cause hardship to it, the Contractor may terminate the Contract with written notice to the Owner within ten (10) days after receipt by the Contractor of the Owner's notice of postponement. It is further understood by the Contractor that in the event that the Contractor terminates the Contract as a result of postponement by the Owner, the Owner shall only be obligated to pay the Contractor for the work performed by the Contractor at the time of notification of postponement. Should the Contractor terminate the Contract as a result of a notice of postponement, the District shall have the authority to award the Contract to the next lowest responsible bidder.

ARTICLE 3 - LIQUIDATED DAMAGES: It being impracticable and infeasible to determine the amount of actual damage, it is agreed that the Contractor will pay the Owner the sum of TWO THOUSAND FIVE HUNDRED DOLLARS (\$2,500.00) per calendar day for each and every day of delay beyond the Contract Time set forth in Article 2 of this Agreement as liquidated damages and not as a penalty or forfeiture. In the event Liquidated Damages are not paid, the Contractor further agrees that the Owner may deduct such amount thereof from any money due or that may become due the Contractor under the Contract (See Article 9.6 and 2.2 of the General Conditions).

ARTICLE 4 - CONTRACT PRICE: The Owner shall pay to the Contractor as full consideration for the faithful performance of the Contract, subject to any additions or

deductions as provided in the Contract Documents, the sum of **Three Hundred Fifty Two Thousand Nine Hundred (\$352,900.00)**, for El Dorado High School, said sum being the total amount stipulated in the Bid Contractor submitted. Payment shall be made as set forth in the General Conditions.

Should any Change Order result in an increase in the Contract Price, the cost of such Change Order shall be agreed to in advance by the Contractor and the Owner, subject to the monetary limitations set forth in Public Contract Code Section 20118.4. In the event that the Contractor proceeds with a Change in work without an agreement between the Owner and Contractor regarding the cost of a Change Order, the Contractor waives any Claim of additional compensation for such additional work.

ARTICLE 5 - HOLD HARMLESS AGREEMENT: Contractor shall defend, indemnify and hold harmless Owner, Architect, Inspector, the State of California and their officers, employees, agents and independent contractors from all liabilities, claims, actions, liens, judgments, demands, damages, losses, costs or expenses of any kind arising from death, personal injury, property damage or other cause based or asserted upon any act, omission, or breach connected with or arising from the progress of Work or performance of service under this Agreement or the Contract Documents. As part of this indemnity, Contractor shall protect and defend, at its own expense, Owner, Architect, Construction Manager, Inspector, the State of California and their officers, employees, agents and independent contractors from any legal action including attorney's fees or other proceeding based upon such act, omission, breach or as otherwise required by this Article.

Furthermore, Contractor agrees to and does hereby defend, indemnify and hold harmless Owner, Architect, Construction Manager, Inspector, the State of California and their officers, employees, agents and independent contractors from every claim or demand made, and every liability, loss, damage, expense or attorney's fees of any nature whatsoever, which may be incurred by reason of:

(a) Liability for (1) death or bodily injury to persons; (2) damage or injury to, loss (including theft), or loss of use of, any property; (3) any failure or alleged failure to comply with any provision of law or the Contract Documents; or (4) any other loss, damage or expense, sustained by any person, firm or corporation or in connection with the Work called for in this Agreement or the Contract Documents, except for liability resulting from the sole or active negligence, or the willful misconduct of the Owner.

(b) Any bodily injury to or death of persons or damage to property caused by any act, omission or breach of Contractor or any person, firm or corporation employed by Contractor, either directly or by independent contract, including all damages or injury to or death of persons, loss (including theft) or loss of use of any property, sustained by any person, firm or corporation, including the Owner, arising out of or in any way connected with Work covered by this Agreement or the Contract Documents, whether said injury or damage occurs either on or off Owner property, but not for any loss, injury, death or damages caused by the sole or active negligence or willful misconduct of the Owner.

(c) Any dispute between Contractor and Contractor's subcontractors/supplies/Sureties, including, but not limited to, any failure or alleged failure of the Contractor (or any person hired or employed directly or indirectly by the Contractor) to pay any Subcontractor or Materialman of any tier or any other person employed in connection with the Work and/or filing of any stop notice or mechanic's lien claims.

(d) Any claims, allegations, penalties, assessments, or liabilities to the extent caused by the Contractor's failure or the failure of any Subcontractor of any tier, to fully comply with the DIR registration requirements under Labor Code section 1725.5 at all times during the performance of any Work on the Project and shall reimburse the District for any penalties assessed against the District arising from any failure by the Contractor or any Subcontractor of any tier from complying with Labor Code sections 1725.5 and 1771.1. Nothing in this paragraph, however, shall require the Contractor or any Subcontractor to be liable to the District or indemnify the District for any penalties caused by the District in accordance with Labor Code section 1773.3 (g).

Contractor, at its own expense, cost, and risk, shall defend any and all claims, actions, suits, or other proceedings that may be brought or instituted against the Owner, its officers, agents or employees, on account of or founded upon any cause, damage, or injury identified herein Article 5 and shall pay or satisfy any judgment that may be rendered against the Owner, its officers, agents or employees in any action, suit or other proceedings as a result thereof.

The Contractor's and Subcontractors' obligation to defend, indemnify and hold harmless the Owner, Architect, Inspector, the State of California and their officers, employees, agents and independent contractors hereunder shall include, without limitation, any and all claims, damages, and costs for the following: (1) any damages or injury to or death of any person, and damage or injury to, loss (including theft), or loss of use of, any property; (2) breach of any warranty, express or implied; (3) failure of the Contractor or Subcontractors to comply with any applicable governmental law, rule, regulation, or other requirement; (4) products installed in or used in connection with the Work; and (5) any claims of violation of the Americans with Disabilities Act ("ADA").

ARTICLE 6 - PROVISIONS REQUIRED BY LAW: Each and every provision of law and clause required to be inserted in this Contract shall be deemed to be inserted herein, and this Contract shall be read and enforced as though it were included herein, and if through mistake or otherwise any such provision is not inserted or is not inserted correctly, then upon application of either party the Contract shall forthwith be physically amended to make such insertion or correction.

ARTICLE 7 - COMPONENT PARTS OF THE CONTRACT: The Contract entered into by this Agreement consists of the following Contract Documents, all of which are component parts of the Contract as if herein set out in full or attached hereto:

- Notice Inviting Bids
- Instructions to Bidders
- Designation of Subcontractors
- Non-Collusion Declaration
- Bid Bond
- Bid Form
- Contractor's Certificate Regarding Worker's Compensation Agreement Form
- Payment Bond
- Performance Bond
- Guarantee
- Escrow Agreement for Security Deposit In Lieu of Retention
- Workers' Compensation/Employers Liability Endorsement
- General Liability Endorsement
- Automobile Liability Endorsement
- General Conditions
- Supplementary and Special Conditions
- Specifications
- All Addenda as Issued
- Drawings/Plans
- Requirements, Reports and/or any other Documents in the Project Manual or Other Documents Issued to Bidders

All of the above named Contract Documents are intended to be complementary. Work required by one of the above named Contract Documents and not by others shall be done as if required by all.

ARTICLE 8 - PREVAILING WAGES: Wage rates for this Project shall be in accordance with the general prevailing rate of holiday and overtime work in the locality in which the work is to be performed for each craft, classification, or type of work needed to execute the Contract as determined by the Director of the Department of Industrial Relations. Copies of schedules of rates so determined by the Director of the Department of Industrial Relations are on file at the administrative office of the Owner and are also available from the Director of the Department of Industrial Relations. Monitoring and enforcement of the prevailing wage laws and related requirements will be performed by the Labor Commissioner/ Department of Labor Standards Enforcement (DLSE).

The following are hereby referenced and made a part of this Agreement and Contractor stipulates to the provisions contained therein.

1. Chapter 1 of Part 7 of Division 2 of the Labor Code (Section 1720 et seq.)

2. California Code of Regulations, Title 8, Chapter 8, Subchapters 3 through 6 (Section 16000 et seq.)

ARTICLE 9 - RECORD AUDIT: In accordance with Government Code Section 8546.7 (and Davis Bacon, if applicable) and Article 13.11 of the General Conditions, records of both the Owner and the Contractor shall be subject to examination and audit for a period of five (5) years after a Final Retention Payment or the Recording of a Notice of Completion, whichever occurs first.

ARTICLE 10 - CONTRACTOR'S LICENSE: The Contractor must possess throughout the Project a Class _____ Contractor's License, issued by the State of California, which must be current and in good standing.

IN WITNESS WHEREOF, this Agreement has been duly executed by the above named parties, on the day and year first above written.

Placentia-Yorba Linda Unified School District New Dimension General Construction, Incproprated

Gary Stine
Printed Name

Typed or Printed Name

Assistant Superintendent ,
Administrative Services
Title

Title

Signature

Signature

Dated: _____

Type or Printed Name

Title (Authorized Officers or Agents)

Signature

(CORPORATE SEAL)

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

LICENSE AGREEMENT, STORAGE AND OFFICE SPACE

Background

On December 15, 2009, the Board of Education approved a three-year license agreement with Seco Electric & Lighting, Inc. for storage and office space located at 4999 Casa Loma Avenue, Yorba Linda, CA 92886. The agreement was amended through December 31, 2023. A new 5-year license agreement will allow Seco Electric & Lighting to lease storage and office space, effective January 1, 2024 through December 31, 2029. All terms and conditions remain the same.

A new five-year license agreement is required to lease storage and office space located at 4999 Casa Loma Avenue, Yorba Linda, CA 92886.

Financial Impact

No cost to the district \$2,500 monthly income

Administrator

Gary Stine, Assistant Superintendent, Administrative Services

LICENSE AGREEMENT BETWEEN
PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
AND
SECO ELECTRIC & LIGHTING, INC.
FOR THE USE OF REAL PROPERTY

THIS LICENSE AGREEMENT ("License") is approved and entered into as of this 1st day of January, 2024 ("Effective Date"), by and between the **PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT**, a California public school district duly organized and existing under Chapter 1 of Division 3 of Title 2 of the Education Code of the State of California (the "LICENSOR") and **SECO ELECTRIC & LIGHTING, INC.**, a California Corporation (the "LICENSEE").

RECITALS

WHEREAS, LICENSOR is the owner of certain real property located at 4999 Casa Loma Ave., Yorba Linda, CA 92886, a portion of which includes storage, office space and parking as more particularly described in Exhibit "A", attached hereto and incorporated herein by this reference (the "Property"); and

WHEREAS, LICENSEE is seeking space for storage and office use and desires the use of the Property described in Exhibit "A" for this purpose; and

WHEREAS, LICENSOR is willing to grant to LICENSEE this License for the non-exclusive use of the Property designated in Exhibit "A" in accordance with the terms and conditions of this License; and

WHEREAS, the parties desire by this License to provide for the terms and conditions for the use of the Property.

AGREEMENT

NOW, THEREFORE, the parties hereto for the consideration hereinafter expressed, covenant and agree as follows:

Section 1. Grant of License and Use of Property

(a) Grant of License and Use of Property. In consideration of the License Fee, LICENSOR grants a non-exclusive license to LICENSEE to use the Property for the limited purposes of using storage and office space.

Section 2. License Fee; Deposit.

(a) License Fee. LICENSEE shall pay a fee of TWENTY-FIVE HUNDRED DOLLARS (\$2,500.00) as a License Fee for the use of the Property per month. The first payment is due upon execution of this Agreement and subsequent payments are due on or before the 1st of each month.

Section 3. Term. Subject to Section 6 of this License, the term of this License shall be one (5) year ("Term"), unless mutually extended in writing by both parties. Either party may, in its sole discretion, terminate this License for any or no reason, upon thirty (30) days written notice to the other party at the address set forth herein. Upon the expiration or termination of this License, at any time or upon any grounds provided herein, LICENSEE shall immediately vacate the Property, and if requested by the District, restore the Property to its condition as of the Effective Date, at the sole and exclusive cost of LICENSEE.

Section 4. Conditions to Use.

(a) Maintenance of Property. LICENSEE shall be responsible for and shall pay for any repairs or replacements of any character whatsoever which are occasioned or are made necessary by reason of the negligence or misuse of the Property by LICENSEE's employees or invitees. LICENSEE shall notify LICENSOR immediately of any damage caused to the Property. In the event that LICENSEE fails to maintain or repair the Property, LICENSOR may, at LICENSOR's sole discretion, undertake any maintenance or repair of the Property and LICENSEE shall reimburse LICENSOR for the costs of such repairs or maintenance within thirty (30) days of invoice by LICENSOR.

(b) Clean-up of Property. LICENSEE shall be responsible for the full and complete clean up of the

Property and any other portion of the Property used by the LICENSEE at the close of each and every day, leaving it in a comparable state as existed prior to the LICENSEE's activities. In the event that LICENSEE fails to clean up and maintain the Property, LICENSOR may, at LICENSOR's sole discretion, undertake any clean up or maintenance of the Property and LICENSEE shall reimburse LICENSOR for the costs of such clean up or maintenance within thirty (30) days of invoice by LICENSOR. Additionally, under no circumstances during the term of this License shall LICENSEE use or cause to be used in the Property any hazardous or toxic substances or materials, and under no circumstance during the term of this License shall LICENSEE store or dispose of any such substances or materials in the Property.

(c) Non-Interference with District Activities. This License shall not grant LICENSEE the right to interfere with any District activities of LICENSOR.

(d) Conduct of LICENSEE, Employees and Invitees. LICENSEE shall insure that all employees, invitees, and all others in attendance will adhere to proper standards of public conduct. There is to be no consumption of intoxicating liquors or other controlled substances, smoking, gambling, quarreling, fighting, use of profane language, or indecent exposure on or near the Property.

(e) Utilities. LICENSEE shall be responsible for payment of all utilities associated with operation of the Property during the periods when LICENSEE has use of the Property. LICENSEE's pro-rata share shall be billed to the LICENSEE each month. Said invoice shall itemize LICENSEE's share of the total costs of utilities for the Property. LICENSEE shall promptly pay to the LICENSOR its share of such utility costs within thirty (30) days of receipt of such invoice.

(g) Insurance.

(i) Public Liability and Property Damage. LICENSEE agrees to maintain in full force and effect throughout the duration of the License a suitable policy or policies of public liability and property damage insurance, insuring against all bodily injury, property damage, personal injury, and other loss or liability caused by or connected with LICENSEE's use of the Property under this License. Such insurance shall be in amounts not less than

\$1,000,000 per occurrence; \$3,000,000 for general aggregate and \$1,000,000 for property damage.

(ii) Automobile Liability. LICENSEE also agrees to maintain in full force and effect with regard to any LICENSEE owned vehicles which LICENSEE brings onto the Property a suitable policy or policies of automobile liability insurance with a combined single limit of \$1,000,000 per accident throughout the duration of the License.

(iii) Workers' Compensation. LICENSEE shall also maintain, in full force and effect throughout the term of this License, Workers' Compensation insurance in accordance with the laws of California, and employers' liability insurance with a limit of not less than \$1,000,000 per employee and \$1,000,000 per occurrence.

(iv) Notice; Additional Named Insureds. All insurance required under this Agreement shall be issued as a primary policy and contain an endorsement requiring thirty (30) days written notice from the insurance company to both parties hereto before cancellation or change in coverage, scope or amount of any policy. LICENSOR, its directors, officers, agents, employees and consultants, shall be designated as additional named insureds.

(v) Insurance Endorsements. Concurrent with the execution of the License and prior to any use by LICENSEE of the Property, LICENSEE will provide LICENSOR with an endorsement(s) verifying such insurance and the terms described herein.

(h) Indemnification. LICENSEE shall be responsible for, and LICENSOR shall not be answerable or accountable in any manner for any loss or expense by reason of any damage or injury to person or property, or both, arising out of the acts of LICENSEE, its agents, officers, employees, guests or invitees, or resulting from LICENSEE's activities at the Property or from any cause whatsoever arising out of or in connection with this License or any other use or operations at the Property. LICENSEE shall indemnify and defend LICENSOR, its directors, officers, agents, employees, and invitees against and will hold and save them and each of them harmless from any and all actions, claims, liens, damages to persons or property, penalties, obligations or liabilities that may be asserted or claimed by any person, firm, association, entity, corporation,

political subdivision, or other organization arising out of or in connection with LICENSEE's activities at the Property, this License, and any other use of and operations at the Property pursuant to this Agreement, whether or not there is concurrent passive negligence on the part of LICENSOR, its agents, employees or officers, but excluding such actions, claims, damages to persons or property, penalties, obligations or liabilities arising from the sole active negligence or willful misconduct of LICENSOR, and in connection therewith:

(i) Actions Filed. LICENSEE shall defend any action or actions filed in connection with any of said claims, liens, damages, penalties, obligations or liabilities, and will pay all costs and expenses, including attorneys' fees incurred in connection therewith.

(ii) Judgments Rendered. LICENSEE shall promptly pay any judgment rendered against LICENSEE or LICENSOR covering such claims, liens, damages, penalties, obligations and liabilities arising out of or in connection with such use of and operations at the Property referred to herein and agrees to save and hold LICENSOR harmless therefrom.

(iii) Costs and Expenses; Attorneys' Fees. In the event LICENSOR is made a party to any action or proceeding filed or prosecuted against LICENSEE for such damages or other claims arising out of the use of and operations at the Property referred to herein, LICENSEE agrees to pay LICENSOR any and all costs and expenses incurred by them in such action or proceeding together with reasonable attorneys' and expert witness fees.

LICENSEE further agrees to indemnify, defend and hold harmless LICENSOR, its directors, officers and employees and each of them from any claim or cause of action arising out of or related to the legality or legal interpretation of this Agreement, including without limitation, LICENSOR's authority to enter into this Agreement and/or authority to grant LICENSEE this License.

LICENSEE further agrees to indemnify, defend and hold harmless LICENSOR, its directors, officers and employees and each of them from any claim or cause of action arising out of or related to liability resulting from violation of any applicable Federal, State or local statute, ordinance, order, requirement, law or regulation that may adversely

affect the Property, including, without limitation, any applicable labor laws and/or regulations.

LICENSEE further agrees to indemnify, defend and hold harmless LICENSOR, its directors, officers and employees and each of them from any claim or cause of action arising out of or related to any personal property of the LICENSEE stored in the Property.

The provisions of this Section 4(h) shall survive the termination or expiration of this License.

Section 5. Compliance With Law. LICENSEE shall comply with all laws, ordinances, rules, and regulations applicable to the Property, enacted or promulgated by any public or governmental authority or agency, including without limitation LICENSOR, having jurisdiction over the Property.

Section 6. Revocation/Termination. Notwithstanding anything to the contrary in this License, whether express or implied, during the Term, this License shall be revocable by LICENSOR at any time upon seven (7) calendar days written notice, in the event LICENSOR decides, in its sole discretion, that either (1) LICENSOR requires the exclusive use of the Property; (2) LICENSEE's use of the Property is inconsistent with LICENSOR's use of the Property; or (3) LICENSEE's use of the Property is in violation of any provision of this License.

Section 7. Legal Interpretation of Instrument. The parties expressly understand and agree that this License constitutes a non-exclusive license for use of the Property. This License is not intended by the parties, nor shall it be legally construed, to convey a leasehold, easement, or other interest in real property. Should either party be compelled to institute arbitration, legal, or other proceedings against the other for or on account of the other party's failure or refusal to perform or fulfill any of the covenants or conditions of this License on its part to be performed or fulfilled, the parties agree that the rules and principles applicable to licenses shall govern such actions or proceedings. This License shall be governed by the laws of the State of California.

Section 8. Attorneys' Fees. If any legal action is necessary to enforce any of the terms or conditions of this License, the prevailing party shall be entitled to

to this License shall be deemed employees of LICENSEE and no LICENSEE employee shall be considered as an employee of the LICENSOR under the jurisdiction of LICENSOR, nor shall such LICENSEE employees have any LICENSOR pension, civil service, or other status while an employee of the LICENSEE.

LICENSEE shall have no authority to contract on behalf of LICENSOR. It is expressly understood and agreed by both parties hereto that LICENSEE, while engaged in carrying out and complying with any terms of this License, is not acting as an agent, officer, or employee of LICENSOR.

Section 13. Assignment. LICENSEE shall not assign this License.

Section 14. Nondiscrimination. In utilizing the License, LICENSEE shall not discriminate against any person on account of race, color, religion, sex, marital status, national origin, or ancestry.

Section 15. As-Is Condition. The Property are licensed in as-is condition and LICENSOR makes no representation or warranty of any kind regarding the character of the Property.

Section 16. Exhibits. The following appendix which is attached hereto is incorporated herein and made a part of this License:

Exhibit A: Location and Description of Property

Section 17. Recitals. The Recitals are incorporated into this License as though fully set forth herein.

[signatures on following page]

IN WITNESS WHEREOF, the parties have entered into this License as of the Effective Date.

LICENSOR: Placentia-Yorba Linda Unified
School District

By: _____

Its: Gary Stine
Assistant Superintendent
Administrative

Services

LICENSEE: Seco Electric and Lighting

By: _____

Its: Robert Seco

LOS ANGELES COMMUNITY COLLEGE DISTRICT 40530 – LEASE OR PURCHASE OF MODULAR AND TEMPORARY STRUCTURES, VALUE ADDED EQUIPMENT, AND SERVICES CONTRACT

Background

In September of 2020, the Los Angeles Community College District approved a master procurement agreement for the lease or purchase of modular or temporary structures, value added equipment, and services contract with Sean Kahn Consulting Company, Inc., dba SKC Company. In August 2021, Los Angeles Community College District renewed the master procurement agreement for an additional four years for the period of September 3, 2021 through September 2, 2025. The contract allows other public entities to purchase the same items at the same unit price(s) subject to the same terms and conditions pursuant to Section 20118 of the Public Contract Code. Authorization of this contract will allow the district to purchase fifteen modular classroom buildings and one modular restroom building at a fixed rate per the Los Angeles Community College District contract.

The Los Angeles Community College District contract has been reviewed by purchasing department staff and has been found to be an appropriate piggyback contract to utilize for the purchase of modular buildings for the following sites:

Glenview Elementary School Preschool Project 3 - modular classroom buildings	\$855,000
Morse Elementary School Preschool Project 3 - modular classroom buildings	\$855,000
Tynes Elementary School Preschool Project 3 - modular classroom buildings	\$855,000
Ruby Drive Elementary School Expanded Learning Program 3 - modular classroom buildings	\$750,000
Topaz Elementary School Expanded Learning Program 3 - modular classroom buildings 1 - modular restroom building	\$1,100,000

Financial Impact

General Fund (0101) – Expanded Learning Child Development Fund (1212) Redevelopment Agency Fund (2545)	\$4,415,000
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Administrator

Gary Stine, Assistant Superintendent, Administrative Service

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

IRVINE UNIFIED SCHOOL DISTRICT BID NO. 19/20-01 IT, TECHNOLOGY EQUIPMENT AND PERIPHERALS

Background

Irvine Unified School District (IUSD) awarded Bid No. 19/20-01 IT, for technology equipment and peripherals to CDW Government, LLC (CDW-G). This is a piggyback bid that provides pricing on specific products, discounted pricing on the entire CDW-G catalog, and the ability to request better pricing at any time. On November 7, 2023, IUSD extended the contract for an additional one-year term through December 31, 2024. This authorization will provide the ability to purchase new, replacement, and upgrades for computers, laptops, Chromebooks, and other technology through CDW-G when it is the most cost-effective option.

Per the provisions of Public Contract Code Sections 10299, 10298, 12100, and 20118, the governing board may authorize by purchase order or contract the purchase of equipment, furniture, or supplies without advertising for bid if the board has determined it to be in the best interest of the district. Utilization of this bid will enable expedited purchasing of technology equipment and peripherals at excellent prices for the district.

Financial Impact

General Fund (0101) – Discretionary NTE \$2,000,000
Child Development Fund (1212)
Cafeteria Fund (1313)

Administrator

Gary Stine, Assistant Superintendent, Administrative Services

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

GENERAL LIABILITY CLAIM NO. 630669

Background

On December 1, 2023, a claim was received on behalf of a prior student claiming pain and suffering.

Rejecting the claim will set the six-month statute of limitations to file suit against the District.

Financial Impact

No cost to the district

Administrator

Gary Stine, Assistant Superintendent, Administrative Services

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

**RATIFY THE INDEPENDENT CONTRACTOR AGREEMENT WITH DR. ROBIN MORRIS RBY5
PSYCHOLOGICAL SERVICES PROVIDER OF PSYCHOLOGICAL ASSESSMENT SERVICES**

Background

This is a provider of psychological assessment and services for special education students. This agreement will be effective October 9, 2023 - June 30, 2024.

According to the requirements of 34 Code of Federal Regulations (CFR) §300.502, a student with a disability has the right to obtain an Independent Education Evaluation (IEE) at the public's expense if the parent disagrees with an evaluation obtained by the public agency. The LEA has the option to either fund the IEE or file a due process hearing against the family. In this case, the IEE is being funded due to some compliance portions of the assessment.

Financial Impact

Budgeted Special Education Funds, NTE: \$12,000

Administrator

Dr. Olivia Yaung, Assistant Superintendent, Educational Services
Renee Gray, Executive Director, Special Education and SELPA

**PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
INDEPENDENT CONSULTANT/CONTRACTOR AGREEMENT**

THIS AGREEMENT is made and entered into this _____ day of _____, _____, by and between _____, hereinafter referred to as "Consultant," and the Placentia-Yorba Linda Unified School District, hereinafter referred to as "District."

WHEREAS, the District is in need of special services and advice in financial, economic, accounting, engineering, or administrative matters; and
WHEREAS, Consultant is specially trained, experienced, and competent to provide the special services and advice required; and
WHEREAS, such services are needed on a limited basis;
NOW, THEREFORE, the parties hereto agree as follows:

1. **SERVICES TO BE PROVIDED BY CONSULTANT/CONTRACTOR:** (Use attachment if more room needed)

2. The Consultant/Contractor will commence providing services under this **AGREEMENT** on _____, and will diligently perform as required and complete performance by _____. The Consultant/Contractor will perform said services as an independent Consultant/Contractor and not as an employee of the District. Consultant/Contractor shall be under the control of the District as to the result to be accomplished and not as to the means or manner by which such result is to be accomplished.
3. The District will prepare and furnish to the Consultant/Contractor upon request such information as is reasonably necessary to the performance of this **AGREEMENT**.
4. The District shall pay the Consultant/Contractor the total amount of \$ _____ for services rendered pursuant to this **AGREEMENT**. Payment shall be made after approval of the Board, completion of service, and submission of an invoice in duplicate to the District 30 days in advance of each payment due date. Receipts for expense reimbursement are required.
5. The District may at any time for any reason terminate this **AGREEMENT** and compensate Consultant/Contractor only for services rendered to the date of the termination. Written notice by the District shall be sufficient to stop further performance of services by Consultant/Contractor. The notice shall be deemed given when received or no later than three days after the day of mailing, whichever is sooner.
6. The Consultant/Contractor agrees to and shall defend and indemnify the Placentia-Yorba Linda Unified School District, its Board, officers, agents and employees, and volunteers from every claim or demand and every liability, or loss, damage, or expense of any nature whatsoever which may be incurred by reason of the Consultant's/Contractor's performance or lack of performance pursuant to this Agreement. It is expressly understood that this obligation includes any and all costs and expenses related to defense as well as indemnification for any and all judgments or settlements. For death or bodily injury to person, injury to property, or any other loss, damage, or expense sustained, arising from, in connection with, or in any way related to the Services called for in this **AGREEMENT**, except for liability for damages referred to above which result from the sole negligence or willful misconduct of the District, its Board, officers, agents, employees and volunteers. The Consultant/Contractor, at Consultant's/Contractor's expense, cost, and risk, shall defend any and all actions, suits, or other proceedings that may be brought or instituted against the District, its Board, Officers, agents, employees, and volunteers on any such claim, demand, loss, damage, expense (including attorney fees), cost, or liability and shall pay or satisfy any judgment that may be rendered against the District, its Board, officers, agents, employees, and volunteers in any action, suit, or other proceedings as a result thereof.
7. This **AGREEMENT** is not assignable without written consent of the parties hereto.
8. Consultant/Contractor shall comply with all applicable federal, state, and local laws, rules, regulations, and ordinances including worker's compensation.
9. Consultant/Contractor, if an employee of another public agency, certifies that consultant/contractor will not receive salary or remuneration, other than vacation pay, as an employee of another public agency, for the actual time in which services are actually being performed pursuant to this **AGREEMENT**.
10. Insurance requirements are on the reverse side of this Agreement. All insurance and other documentation must be delivered to the District prior to the consultant/contractor performing services. The Consultant/Contractor shall comply with all District insurance requirements.
11. Consultant/Contractor must meet the fingerprint requirements specified in Education Code Section 45125.1, and as described on the reverse side of this form.
12. Consultant signature below is incontrovertible evidence that the terms and conditions of this Agreement have been read and agreed to.

IN WITNESS WHEREOF, the parties hereto have caused this **AGREEMENT** to be executed.

CONSULTANT:

Name of Vendor: _____
Is individual retired from Cal STRS: Yes ___ No ___
from CalPERS: Yes ___ No ___ If yes, date retired: _____
Signature: _____
Phone #: _____
Fax #: _____
Date: _____
Social Security/Tax ID _____

DISTRICT:

Placentia-Yorba Linda Unified School District
By: _____
Assistant Superintendent, Business Services
Address: 1301 E. Orangethorpe, Placentia, CA 92870
Date: _____
Approved by Board: _____
(Date)

TERMS AND CONDITIONS OF AGREEMENT

1. **INSURANCE REQUIREMENTS:** During the term of this Agreement, consultant/contractor shall maintain insurance documentation per the limits and requirements outlined:

General Liability Insurance: The contractor/consultant/service provider shall provide the District with a Certificate of Insurance, with a page 2 endorsement, naming the District as an additionally insured for at least \$1,000,000 per occurrence, \$2,000,000 aggregate.

Certificate Holder and Additional Insured is Placentia-Yorba Linda Unified School District

The following verbiage is required in the endorsement: The Placentia-Yorba Linda Unified School District, it's Board and its officers, agents and employees shall be named an Additional Insured, by separate endorsement. Any insurance maintained by contractor/consultant/service provider shall be primary and any insurance or self-insurance maintained by the District shall be excess and non-contributing.

Automobile Insurance: The contractor/consultant/service provider shall maintain a minimum of \$1,000,000 per occurrence, \$2,000,000 aggregate. COI must show "All Autos".

Worker's Compensation Insurance: The contractor/consultant/service provider shall maintain a minimum of \$1,000,000 per occurrence, unless the business is a sole proprietorship. Initials_____.

Professional Consultants, which include, but are not limited to, attorneys, medical providers, dental providers, psychologists, psychiatrists, and physical therapists must provide all insurance shown above AND a minimum of \$ 3,000,000 per occurrence of sexual molestation coverage AND Professional Liability insurance with minimum coverage of \$1,000,000 per occurrence and \$2,000,000 aggregate. Initials_____.

The District must be in receipt of all insurance certificates prior to the commencement of any work. Insurance and Bond providers must be "A+ or A++" rated or better as reflected in "Best's Key Rating Guide" Insurance policies must carry a 30-day cancellation clause.

It is required that every contractor/consultant/service provider/professional consultant working for the Placentia-Yorba Linda Unified School District meet the insurance requirements listed. Prior to commencing work, and continuing during the life of the project, contractor shall acquire, and require all subcontractors, if any, to acquire and maintain such insurance. Failure to furnish the requested insurance will be considered default of contractor/consultant/vendor. Initials_____.

The District has the right to re-evaluate the above mentioned limits to determine whether or not they are suitable based on the nature of the contract.

2. Any amendment or modification of this Agreement shall be effective only if it is in writing and signed by the parties and approved by the Board as necessary.
3. District shall not be liable to consultant/contractor for any costs or expenses paid or incurred by consultant/contractor unless agreed to and approved by the District.
4. Consultant/contractor shall furnish, at their own expense, all labor, materials, equipment, supplies and other items necessary to complete the services to be provided pursuant to this Agreement.
5. Consultant/contractor acknowledges and agrees that it is the sole responsibility of the consultant/contractor to report as income its compensation received from District and to make the requisite tax filings and payments to the appropriate federal, state, or local tax authority. No part of consultant/contractors compensation shall be subject to withholding by District for the payment of social security, unemployment, or disability insurance or other similar state or federal tax obligations.
6. All consultants/contractors who work directly with students shall complete a background check per the requirements in Education Code Section 45125.1 and certify that it will provide a drug-free workplace by performing certain specified acts mandated by Government Code Sections 8350 et seq., the Drug-Free Workplace Act of 1990. Initials_____.
7. The failure of District or consultant/contractor to see redress for violation of, or to insist upon, the strict performance of any term or condition of this Agreement, shall not be deemed a waiver by that party or such term or condition, or prevent a subsequent similar act from again constituting a violation of such term or condition.
8. If any term, condition, or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force and effect and shall not be affected, impaired or invalidated in any way.
9. The terms and conditions of this Agreement shall be governed by the laws of the State of California with venue in Orange County, California.
10. Each of the parties signing this Agreement warrants to the other that he or she has the full authority of the entity on behalf of which his or her signature is made.
11. Consultant/contractor agrees that it will not engage in unlawful discrimination in employment of persons because of race, color, religious creed, national origin, ancestry, physical handicap, medical condition, marital status, or sex of such persons.
12. Consultant/contractor agrees that all technologies, formulae, procedures, processes, methods, writings, ideas, dialogue, compositions, recordings, teleplays, and video productions prepared for, written for, submitted to the District and/or used in connection with the Agreement, shall be wholly original to Consultant/contractor and shall not be copied in whole or in part from any other sources, except that submitted to consultant/contractor by District as a basis for such services.
13. If consultant/contract is involved in any public works contract, as defined in California Labor Code Section 1720, where labor and material exceeds \$1,000.00, the contract shall be subject to the prevailing wage law currently in effect by order of the Director of Industrial Relations, State of California. Copies of the prevailing wage scales are available for inspection on line at the State of California, Department of Industrial Relations at www.dir.ca.gov.
14. The parties to the Agreement shall be excused from performance thereunder during the time and to the extent that they are prevented from obtaining, delivering or performing by act of God, fire, strike, loss, or shortage of transportation facilities, lock-out, commandeering of materials, products, plants or facilities by the government, when satisfactory evidence thereof is presented to the District, provided that it is satisfactorily established that the nonperformance is not due to the fault or neglect of the party not performing.
15. It is the policy of the Placentia-Yorba Linda Unified School District Board of Education that in connection with all work or services performed under this Agreement there will be no discrimination against any employee engaged in the work because of race, color, ancestry, sex, national origin, handicapping condition, or religious creed, and therefore the consultant/contractor agrees to comply with applicable Federal and California laws including, but not limited to, Government Code Section 12940, et seq.

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

**INDEPENDENT CONTRACTOR AGREEMENT WITH AUTISM BEHAVIOR SERVICES PROVIDER
OF F.B.A. ASSESSMENT SERVICES**

Background

This is a provider of psychological assessments and services for special education students. This agreement will be effective December 12, 2023 - June 30, 2024.

According to the requirements of 34 Code of Federal Regulations (CFR) §300.502, a student with a disability has the right to obtain an Independent Education Evaluation (IEE) at the public's expense if the parent disagrees with an evaluation obtained by the public agency. The LEA has the option to either fund the IEE or file a due process hearing against the family. In this case, the IEE is being funded due to some compliance portions of the assessment.

Financial Impact

Budgeted Special Education Funds, NTE: \$5,000

Administrator

Dr. Olivia Yaung, Assistant Superintendent, Educational Services
Renee Gray, Executive Director, Special Education and SELPA

**PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
INDEPENDENT CONSULTANT/CONTRACTOR AGREEMENT**

THIS AGREEMENT is made and entered into this _____ day of _____, _____, by and between _____, hereinafter referred to as "Consultant," and the Placentia-Yorba Linda Unified School District, hereinafter referred to as "District."

WHEREAS, the District is in need of special services and advice in financial, economic, accounting, engineering, or administrative matters; and **WHEREAS**, Consultant is specially trained, experienced, and competent to provide the special services and advice required; and **WHEREAS**, such services are needed on a limited basis; **NOW, THEREFORE**, the parties hereto agree as follows:

1. SERVICES TO BE PROVIDED BY CONSULTANT/CONTRACTOR: (Use attachment if more room needed)

-
2. The Consultant/Contractor will commence providing services under this **AGREEMENT** on _____, and will diligently perform as required and complete performance by _____. The Consultant/Contractor will perform said services as an independent Consultant/Contractor and not as an employee of the District. Consultant/Contractor shall be under the control of the District as to the result to be accomplished and not as to the means or manner by which such result is to be accomplished.
 3. The District will prepare and furnish to the Consultant/Contractor upon request such information as is reasonably necessary to the performance of this **AGREEMENT**.
 4. The District shall pay the Consultant/Contractor the total amount of \$ _____ for services rendered pursuant to this **AGREEMENT**. Payment shall be made after approval of the Board, completion of service, and submission of an invoice in duplicate to the District 30 days in advance of each payment due date. Receipts for expense reimbursement are required.
 5. The District may at any time for any reason terminate this **AGREEMENT** and compensate Consultant/Contractor only for services rendered to the date of the termination. Written notice by the District shall be sufficient to stop further performance of services by Consultant/Contractor. The notice shall be deemed given when received or no later than three days after the day of mailing, whichever is sooner.
 6. The Consultant/Contractor agrees to and shall defend and indemnify the Placentia-Yorba Linda Unified School District, its Board, officers, agents and employees, and volunteers from every claim or demand and every liability, or loss, damage, or expense of any nature whatsoever which may be incurred by reason of the Consultant's/Contractor's performance or lack of performance pursuant to this Agreement. It is expressly understood that this obligation includes any and all costs and expenses related to defense as well as indemnification for any and all judgments or settlements. For death or bodily injury to person, injury to property, or any other loss, damage, or expense sustained, arising from, in connection with, or in any way related to the Services called for in this **AGREEMENT**, except for liability for damages referred to above which result from the sole negligence or willful misconduct of the District, its Board, officers, agents, employees and volunteers. The Consultant/Contractor, at Consultant's/Contractor's expense, cost, and risk, shall defend any and all actions, suits, or other proceedings that may be brought or instituted against the District, its Board, Officers, agents, employees, and volunteers on any such claim, demand, loss, damage, expense (including attorney fees), cost, or liability and shall pay or satisfy any judgment that may be rendered against the District, its Board, officers, agents, employees, and volunteers in any action, suit, or other proceedings as a result thereof.
 7. This **AGREEMENT** is not assignable without written consent of the parties hereto.
 8. Consultant/Contractor shall comply with all applicable federal, state, and local laws, rules, regulations, and ordinances including worker's compensation.
 9. Consultant/Contractor, if an employee of another public agency, certifies that consultant/contractor will not receive salary or remuneration, other than vacation pay, as an employee of another public agency, for the actual time in which services are actually being performed pursuant to this **AGREEMENT**.
 10. Insurance requirements are on the reverse side of this Agreement. All insurance and other documentation must be delivered to the District prior to the consultant/contractor performing services. The Consultant/Contractor shall comply with all District insurance requirements.
 11. Consultant/Contractor must meet the fingerprint requirements specified in Education Code Section 45125.1, and as described on the reverse side of this form.
 12. Consultant signature below is incontrovertible evidence that the terms and conditions of this Agreement have been read and agreed to.

IN WITNESS WHEREOF, the parties hereto have caused this **AGREEMENT** to be executed.

CONSULTANT:

Name of Vendor: _____
Is individual retired from Cal STRS: Yes ___ No ___
from CalPERS: Yes ___ No ___ If yes, date retired: _____
Signature: _____
Phone #: _____
Fax #: _____
Date: _____
Social Security/Tax ID _____

DISTRICT:

Placentia-Yorba Linda Unified School District
By: _____
Assistant Superintendent, Business Services
Address: 1301 E. Orangethorpe, Placentia, CA 92870
Date: _____
Approved by Board: _____
(Date)

TERMS AND CONDITIONS OF AGREEMENT

1. **INSURANCE REQUIREMENTS:** During the term of this Agreement, consultant/contractor shall maintain insurance documentation per the limits and requirements outlined:

General Liability Insurance: The contractor/consultant/service provider shall provide the District with a Certificate of Insurance, with a page 2 endorsement, naming the District as an additionally insured for at least \$1,000,000 per occurrence, \$2,000,000 aggregate.

Certificate Holder and Additional Insured is Placentia-Yorba Linda Unified School District

The following verbiage is required in the endorsement: The Placentia-Yorba Linda Unified School District, it's Board and its officers, agents and employees shall be named an Additional Insured, by separate endorsement. Any insurance maintained by contractor/consultant/service provider shall be primary and any insurance or self-insurance maintained by the District shall be excess and non-contributing.

Automobile Insurance: The contractor/consultant/service provider shall maintain a minimum of \$1,000,000 per occurrence, \$2,000,000 aggregate. COI must show "All Autos".

Worker's Compensation Insurance: The contractor/consultant/service provider shall maintain a minimum of \$1,000,000 per occurrence, unless the business is a sole proprietorship. Initials_____.

Professional Consultants, which include, but are not limited to, attorneys, medical providers, dental providers, psychologists, psychiatrists, and physical therapists must provide all insurance shown above AND a minimum of \$ 3,000,000 per occurrence of sexual molestation coverage AND Professional Liability insurance with minimum coverage of \$1,000,000 per occurrence and \$2,000,000 aggregate. Initials_____.

The District must be in receipt of all insurance certificates prior to the commencement of any work. Insurance and Bond providers must be "A+ or A++" rated or better as reflected in "Best's Key Rating Guide" Insurance policies must carry a 30-day cancellation clause.

It is required that every contractor/consultant/service provider/professional consultant working for the Placentia-Yorba Linda Unified School District meet the insurance requirements listed. Prior to commencing work, and continuing during the life of the project, contractor shall acquire, and require all subcontractors, if any, to acquire and maintain such insurance. Failure to furnish the requested insurance will be considered default of contractor/consultant/vendor. Initials_____.

The District has the right to re-evaluate the above mentioned limits to determine whether or not they are suitable based on the nature of the contract.

2. Any amendment or modification of this Agreement shall be effective only if it is in writing and signed by the parties and approved by the Board as necessary.
3. District shall not be liable to consultant/contractor for any costs or expenses paid or incurred by consultant/contractor unless agreed to and approved by the District.
4. Consultant/contractor shall furnish, at their own expense, all labor, materials, equipment, supplies and other items necessary to complete the services to be provided pursuant to this Agreement.
5. Consultant/contractor acknowledges and agrees that it is the sole responsibility of the consultant/contractor to report as income its compensation received from District and to make the requisite tax filings and payments to the appropriate federal, state, or local tax authority. No part of consultant/contractors compensation shall be subject to withholding by District for the payment of social security, unemployment, or disability insurance or other similar state or federal tax obligations.
6. All consultants/contractors who work directly with students shall complete a background check per the requirements in Education Code Section 45125.1 and certify that it will provide a drug-free workplace by performing certain specified acts mandated by Government Code Sections 8350 et seq., the Drug-Free Workplace Act of 1990. Initials_____.
7. The failure of District or consultant/contractor to see redress for violation of, or to insist upon, the strict performance of any term or condition of this Agreement, shall not be deemed a waiver by that party or such term or condition, or prevent a subsequent similar act from again constituting a violation of such term or condition.
8. If any term, condition, or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force and effect and shall not be affected, impaired or invalidated in any way.
9. The terms and conditions of this Agreement shall be governed by the laws of the State of California with venue in Orange County, California.
10. Each of the parties signing this Agreement warrants to the other that he or she has the full authority of the entity on behalf of which his or her signature is made.
11. Consultant/contractor agrees that it will not engage in unlawful discrimination in employment of persons because of race, color, religious creed, national origin, ancestry, physical handicap, medical condition, marital status, or sex of such persons.
12. Consultant/contractor agrees that all technologies, formulae, procedures, processes, methods, writings, ideas, dialogue, compositions, recordings, teleplays, and video productions prepared for, written for, submitted to the District and/or used in connection with the Agreement, shall be wholly original to Consultant/contractor and shall not be copied in whole or in part from any other sources, except that submitted to consultant/contractor by District as a basis for such services.
13. If consultant/contract is involved in any public works contract, as defined in California Labor Code Section 1720, where labor and material exceeds \$1,000.00, the contract shall be subject to the prevailing wage law currently in effect by order of the Director of Industrial Relations, State of California. Copies of the prevailing wage scales are available for inspection on line at the State of California, Department of Industrial Relations at www.dir.ca.gov.
14. The parties to the Agreement shall be excused from performance thereunder during the time and to the extent that they are prevented from obtaining, delivering or performing by act of God, fire, strike, loss, or shortage of transportation facilities, lock-out, commandeering of materials, products, plants or facilities by the government, when satisfactory evidence thereof is presented to the District, provided that it is satisfactorily established that the nonperformance is not due to the fault or neglect of the party not performing.
15. It is the policy of the Placentia-Yorba Linda Unified School District Board of Education that in connection with all work or services performed under this Agreement there will be no discrimination against any employee engaged in the work because of race, color, ancestry, sex, national origin, handicapping condition, or religious creed, and therefore the consultant/contractor agrees to comply with applicable Federal and California laws including, but not limited to, Government Code Section 12940, et seq.

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

**INDEPENDENT CONTRACTOR AGREEMENT WITH CHILD AND ADOLESCENT BEHAVIORAL
CENTER PROVIDER OF PSYCHOLOGICAL ASSESSMENT SERVICES**

Background

This is a provider of psychological assessments and services for special education students. This agreement will be effective December 12, 2023 - June 30, 2024.

According to the requirements of 34 Code of Federal Regulations (CFR) §300.502, a student with a disability has the right to obtain an Independent Education Evaluation (IEE) at the public's expense if the parent disagrees with an evaluation obtained by the public agency. The LEA has the option to either fund the IEE or file a due process hearing against the family. In this case, the IEE is being funded due to some compliance portions of the assessment.

Financial Impact

Budgeted Special Education Funds, NTE: \$12,000

Administrator

Dr. Olivia Yaung, Assistant Superintendent, Educational Services
Renee Gray, Executive Director, Special Education and SELPA

**PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
INDEPENDENT CONSULTANT/CONTRACTOR AGREEMENT**

THIS AGREEMENT is made and entered into this _____ day of _____, _____, by and between _____, hereinafter referred to as "Consultant," and the Placentia-Yorba Linda Unified School District, hereinafter referred to as "District."

WHEREAS, the District is in need of special services and advice in financial, economic, accounting, engineering, or administrative matters; and
WHEREAS, Consultant is specially trained, experienced, and competent to provide the special services and advice required; and
WHEREAS, such services are needed on a limited basis;
NOW, THEREFORE, the parties hereto agree as follows:

1. **SERVICES TO BE PROVIDED BY CONSULTANT/CONTRACTOR:** (Use attachment if more room needed)

2. The Consultant/Contractor will commence providing services under this **AGREEMENT** on _____, and will diligently perform as required and complete performance by _____. The Consultant/Contractor will perform said services as an independent Consultant/Contractor and not as an employee of the District. Consultant/Contractor shall be under the control of the District as to the result to be accomplished and not as to the means or manner by which such result is to be accomplished.
3. The District will prepare and furnish to the Consultant/Contractor upon request such information as is reasonably necessary to the performance of this **AGREEMENT**.
4. The District shall pay the Consultant/Contractor the total amount of \$ _____ for services rendered pursuant to this **AGREEMENT**. Payment shall be made after approval of the Board, completion of service, and submission of an invoice in duplicate to the District 30 days in advance of each payment due date. Receipts for expense reimbursement are required.
5. The District may at any time for any reason terminate this **AGREEMENT** and compensate Consultant/Contractor only for services rendered to the date of the termination. Written notice by the District shall be sufficient to stop further performance of services by Consultant/Contractor. The notice shall be deemed given when received or no later than three days after the day of mailing, whichever is sooner.
6. The Consultant/Contractor agrees to and shall defend and indemnify the Placentia-Yorba Linda Unified School District, its Board, officers, agents and employees, and volunteers from every claim or demand and every liability, or loss, damage, or expense of any nature whatsoever which may be incurred by reason of the Consultant's/Contractor's performance or lack of performance pursuant to this Agreement. It is expressly understood that this obligation includes any and all costs and expenses related to defense as well as indemnification for any and all judgments or settlements. For death or bodily injury to person, injury to property, or any other loss, damage, or expense sustained, arising from, in connection with, or in any way related to the Services called for in this **AGREEMENT**, except for liability for damages referred to above which result from the sole negligence or willful misconduct of the District, its Board, officers, agents, employees and volunteers. The Consultant/Contractor, at Consultant's/Contractor's expense, cost, and risk, shall defend any and all actions, suits, or other proceedings that may be brought or instituted against the District, its Board, Officers, agents, employees, and volunteers on any such claim, demand, loss, damage, expense (including attorney fees), cost, or liability and shall pay or satisfy any judgment that may be rendered against the District, its Board, officers, agents, employees, and volunteers in any action, suit, or other proceedings as a result thereof.
7. This **AGREEMENT** is not assignable without written consent of the parties hereto.
8. Consultant/Contractor shall comply with all applicable federal, state, and local laws, rules, regulations, and ordinances including worker's compensation.
9. Consultant/Contractor, if an employee of another public agency, certifies that consultant/contractor will not receive salary or remuneration, other than vacation pay, as an employee of another public agency, for the actual time in which services are actually being performed pursuant to this **AGREEMENT**.
10. Insurance requirements are on the reverse side of this Agreement. All insurance and other documentation must be delivered to the District prior to the consultant/contractor performing services. The Consultant/Contractor shall comply with all District insurance requirements.
11. Consultant/Contractor must meet the fingerprint requirements specified in Education Code Section 45125.1, and as described on the reverse side of this form.
12. Consultant signature below is incontrovertible evidence that the terms and conditions of this Agreement have been read and agreed to.

IN WITNESS WHEREOF, the parties hereto have caused this **AGREEMENT** to be executed.

CONSULTANT:

Name of Vendor: _____
Is individual retired from Cal STRS: Yes ___ No ___
from CalPERS: Yes ___ No ___ If yes, date retired: _____
Signature: _____
Phone #: _____
Fax #: _____
Date: _____
Social Security/Tax ID _____

DISTRICT:

Placentia-Yorba Linda Unified School District
By: _____
Assistant Superintendent, Business Services
Address: 1301 E. Orangethorpe, Placentia, CA 92870
Date: _____
Approved by Board: _____ (Date)

TERMS AND CONDITIONS OF AGREEMENT

1. **INSURANCE REQUIREMENTS:** During the term of this Agreement, consultant/contractor shall maintain insurance documentation per the limits and requirements outlined:

General Liability Insurance: The contractor/consultant/service provider shall provide the District with a Certificate of Insurance, with a page 2 endorsement, naming the District as an additionally insured for at least \$1,000,000 per occurrence, \$2,000,000 aggregate.

Certificate Holder and Additional Insured is Placentia-Yorba Linda Unified School District

The following verbiage is required in the endorsement: The Placentia-Yorba Linda Unified School District, it's Board and its officers, agents and employees shall be named an Additional Insured, by separate endorsement. Any insurance maintained by contractor/consultant/service provider shall be primary and any insurance or self-insurance maintained by the District shall be excess and non-contributing.

Automobile Insurance: The contractor/consultant/service provider shall maintain a minimum of \$1,000,000 per occurrence, \$2,000,000 aggregate. COI must show "All Autos".

Worker's Compensation Insurance: The contractor/consultant/service provider shall maintain a minimum of \$1,000,000 per occurrence, unless the business is a sole proprietorship. Initials_____.

Professional Consultants, which include, but are not limited to, attorneys, medical providers, dental providers, psychologists, psychiatrists, and physical therapists must provide all insurance shown above AND a minimum of \$ 3,000,000 per occurrence of sexual molestation coverage AND Professional Liability insurance with minimum coverage of \$1,000,000 per occurrence and \$2,000,000 aggregate. Initials_____.

The District must be in receipt of all insurance certificates prior to the commencement of any work. Insurance and Bond providers must be "A+ or A++" rated or better as reflected in "Best's Key Rating Guide" Insurance policies must carry a 30-day cancellation clause.

It is required that every contractor/consultant/service provider/professional consultant working for the Placentia-Yorba Linda Unified School District meet the insurance requirements listed. Prior to commencing work, and continuing during the life of the project, contractor shall acquire, and require all subcontractors, if any, to acquire and maintain such insurance. Failure to furnish the requested insurance will be considered default of contractor/consultant/vendor. Initials_____.

The District has the right to re-evaluate the above mentioned limits to determine whether or not they are suitable based on the nature of the contract.

2. Any amendment or modification of this Agreement shall be effective only if it is in writing and signed by the parties and approved by the Board as necessary.
3. District shall not be liable to consultant/contractor for any costs or expenses paid or incurred by consultant/contractor unless agreed to and approved by the District.
4. Consultant/contractor shall furnish, at their own expense, all labor, materials, equipment, supplies and other items necessary to complete the services to be provided pursuant to this Agreement.
5. Consultant/contractor acknowledges and agrees that it is the sole responsibility of the consultant/contractor to report as income its compensation received from District and to make the requisite tax filings and payments to the appropriate federal, state, or local tax authority. No part of consultant/contractors compensation shall be subject to withholding by District for the payment of social security, unemployment, or disability insurance or other similar state or federal tax obligations.
6. All consultants/contractors who work directly with students shall complete a background check per the requirements in Education Code Section 45125.1 and certify that it will provide a drug-free workplace by performing certain specified acts mandated by Government Code Sections 8350 et seq., the Drug-Free Workplace Act of 1990. Initials_____.
7. The failure of District or consultant/contractor to see redress for violation of, or to insist upon, the strict performance of any term or condition of this Agreement, shall not be deemed a waiver by that party or such term or condition, or prevent a subsequent similar act from again constituting a violation of such term or condition.
8. If any term, condition, or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force and effect and shall not be affected, impaired or invalidated in any way.
9. The terms and conditions of this Agreement shall be governed by the laws of the State of California with venue in Orange County, California.
10. Each of the parties signing this Agreement warrants to the other that he or she has the full authority of the entity on behalf of which his or her signature is made.
11. Consultant/contractor agrees that it will not engage in unlawful discrimination in employment of persons because of race, color, religious creed, national origin, ancestry, physical handicap, medical condition, marital status, or sex of such persons.
12. Consultant/contractor agrees that all technologies, formulae, procedures, processes, methods, writings, ideas, dialogue, compositions, recordings, teleplays, and video productions prepared for, written for, submitted to the District and/or used in connection with the Agreement, shall be wholly original to Consultant/contractor and shall not be copied in whole or in part from any other sources, except that submitted to consultant/contractor by District as a basis for such services.
13. If consultant/contract is involved in any public works contract, as defined in California Labor Code Section 1720, where labor and material exceeds \$1,000.00, the contract shall be subject to the prevailing wage law currently in effect by order of the Director of Industrial Relations, State of California. Copies of the prevailing wage scales are available for inspection on line at the State of California, Department of Industrial Relations at www.dir.ca.gov.
14. The parties to the Agreement shall be excused from performance thereunder during the time and to the extent that they are prevented from obtaining, delivering or performing by act of God, fire, strike, loss, or shortage of transportation facilities, lock-out, commandeering of materials, products, plants or facilities by the government, when satisfactory evidence thereof is presented to the District, provided that it is satisfactorily established that the nonperformance is not due to the fault or neglect of the party not performing.
15. It is the policy of the Placentia-Yorba Linda Unified School District Board of Education that in connection with all work or services performed under this Agreement there will be no discrimination against any employee engaged in the work because of race, color, ancestry, sex, national origin, handicapping condition, or religious creed, and therefore the consultant/contractor agrees to comply with applicable Federal and California laws including, but not limited to, Government Code Section 12940, et seq.

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

RATIFY MEMORANDUM OF UNDERSTANDING BETWEEN ANAHEIM ELEMENTARY SCHOOL DISTRICT AND PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

Background

Pursuant to the authority established in Education Code Section 56195, designated districts may operate regionalized and specialized programs to provide special education programs and services to individuals with exceptional needs requiring intensive educational services. In this case, Anaheim Elementary School District operates a regional visually impaired program and a level of service to students who require more intensive support than our school district is able to provide. This agreement will be effective from November 27, 2023 - June 30, 2024.

Financial Impact

Entitlement costs are based on the average daily attendance of pupils in the LEAs in the NEOC SELPA. To be bill backed later.

Administrator

Dr. Olivia Yaung, Assistant Superintendent, Educational Services
Renee Gray, Executive Director, Special Education and SELPA

MEMORANDUM OF UNDERSTANDING BETWEEN
ANAHEIM ELEMENTARY SCHOOL DISTRICT
AND
SCHOOL DISTRICT: PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
2023 – 2024

It is hereby agreed by and between the Placentia-Yorba Linda Unified School District (hereinafter referred to as the "Sending District") and the Anaheim Elementary School District (hereafter referred to as the "Provider District,") and collectively referred to herein as the "Parties," mutually agree as follows:

1. Basis of Agreement

Pursuant to the authority established in Education Code Sections 56195, 56195.1, 56195.3 and 56195.5, Provider District may provide for the education of individual pupils in special education programs who reside in other districts or counties. The Provider District operates the Regional and Specialized Programs to provide special education programs and services to individuals with exceptional needs requiring intensive educational services, including a regional visually impaired program.

2. Term of Agreement

This Agreement is effective for the period beginning November 27, 2023 and ending June 30, 2024.

3. Acknowledgment of Special Education Funding Formula

It is acknowledged that, in accordance with Part 30 of the Education Code, Chapter 7.2, Section 56836 et seq., the California State funding formula for special education programs, services and administration generates an entitlement based on the average daily attendance of pupils in the local education agencies that comprise a Special Education Local Plan Area (SELPA).

4. Scope of Program and Referral Process to Anaheim Elementary School District

The Provider District shall conduct special education programs and services for those eligible pupils of the Sending District referred by their Individualized Education Program (IEP) Teams when it is jointly determined by the Sending District and the Provider District that the pupil's educational needs as specified in the pupil's IEP can be appropriately met by the programs and services operated by the Provider District. Prior to offering placement in any Provider District Program, the Sending District shall contact the appropriate Provider District Program Specialist and/or Provider District Director to discuss a possible referral and the appropriateness of the Provider District Program placement. If the referral seems appropriate, the Sending District shall obtain from the parent authorization to release information to the Provider District staff and submit a Provider District referral packet to the appropriate Provider District Director as well as schedule a visitation with the parent. Provider District referral packets can be obtained by contacting the Provider District Director and/or Program Specialists of the Provider District where the Program is located.

Upon review of the referral packet and site visit by parent, the Provider District Program Specialist and/or representative will coordinate an IEP team meeting for purposes of discussing possible placement in a

Provider District Program. Provider District shall maintain and provide special education programs for Sending District pupils during the 2023-2024 school year. Class size ranges and student-adult ratios shall be maintained in a manner, which allows Provider District to meet the programmatic, health and safety needs of the pupils.

5. Responsibility of School District of Residence

The Sending District and Provider District acknowledge that the Sending District, as the pupil's district of residence, maintains primary responsibility as the local education agency (LEA) to ensure the pupil receives a free appropriate public education. In the event a pupil participating in a Provider District Program moves out of the Sending District, the Sending District shall immediately provide the Provider District written notice of the pupil's change in residence, including the new school district of residence, if known. Similarly, the Provider District shall immediately notify Sending District in the event a parent reports a change in residence, including the new school district of residence, if known.

6. Annual (plan review) and Triennial (eligibility evaluation)

The Provider District shall be notified of annual reviews scheduled for its pupils participating in a Provider District Program and may provide a representative who will participate in the development of the annual IEP. For initial placement, triennial review, recommendation for home instruction, or a change in eligibility or services specified on the current IEP, a Sending District representative who is authorized to approve or disapprove the allocation of specified Sending District resources necessary for the implementation of the pupil's IEP shall attend the IEP team meeting. For all other pupils enrolled in a Provider District Program, the Sending District agrees to provide a general education teacher at IEP team meetings unless otherwise waived in writing by pupil's parent in accordance with the IDEA and State law. Subject to approval by the pupil's parents, the general education teacher and/or other IEP team participants may use alternative means of meeting participation, such as video conferences and conference calls.

Progress reports relating to goals and objectives in a pupil's IEP shall be sent by the Provider District to parents per the pupil's IEP schedule for progress reporting and to the Director of Special Education of the Sending District upon request. When requested by Sending District or parent, an updated report shall be provided if there is no current progress report whenever a pupil is scheduled for an IEP review or when pupil's enrollment in Provider District Program is terminated.

7. Assessments/Independent Educational Evaluations

In the event a request is made for an Independent Educational Evaluation (IEE), Provider District and/or District Provider school site shall immediately forward such request to the Sending District, in collaboration with the Provider District, shall determine how to respond to the request for an IEE. If the Sending District receives a request for assessment or IEE for a student referred to or enrolled in a Provider District Program, the Sending District shall immediately notify Provider District of the request and collaborate with Provider District as to how to respond. Provider and/or Sending District may also schedule an IEP team meeting to further discuss the requested IEE or assessment.

The Sending District is responsible for all matters related to the IEE including but not limited to the ultimate decision whether or not to grant the IEE, whether or not to file for a Due Process Hearing or other legal

proceeding, and all costs related obtaining and conducting the IEE. The Provider District and Provider District school site are not responsible for any costs or legal proceeding such as a Due Process hearing and/or Attorney Fees related to the IEE.

8. Pupil Count

A count shall be taken of the number of pupils enrolled in Anaheim Elementary School District's Special Schools Program as of the first day of each calendar month, July 2023 through June 2024. A pupil shall be counted as "enrolled" in a Provider District Program on the first day of attendance in the program or fourteen (14) days after the IEP team has met and an approved IEP has been executed for the pupil's educational placement in a Provider District Program, whichever occurs sooner. Pupils continuing in a Provider District Program from the previous school year shall be counted as "enrolled" by the eleventh (11th) day of the first school month unless written notification of withdrawal is received from either the parent or Sending District. If a continuing pupil has not attended school by the eleventh (11th) day of the first school month, Provider District shall notify the Sending District and a determination shall be made regarding continuing enrollment. In the event either Provider District or Sending District are informed that a pupil has been withdrawn by the parent from a Provider District Program, each agency shall immediately notify the other of such withdrawal. Any pupil withdrawn by the parent from a Provider District Program is no longer counted as "enrolled" or considered a continuing pupil for the following school year.

9. Definitions

- a. "Provider District Programs" are the special education classes and support services operated by Provider District for severely disabled and medically fragile pupils, pupils with low incidence disabilities, pupils with autism spectrum disorders, pupils with emotional disturbances and other eligible pupils.
- b. "Special Education Program Income" shall be defined as the sum of all State and Federal funds generated by or on behalf of pupils transferred to regional programs operated by Provider District Programs under this Agreement.
- c. "Special Education Program Expenditures" shall include Direct Costs, Direct Support Costs and Indirect Cost of Provider District Programs.
- d. "Average Cost Per Pupil" shall refer to the Special Education Program Expenditures attributable to the program less Special Education Program Income divided by the average number of pupils enrolled during the year.
- e. "Average Number of Pupils" shall refer to the total of the number of pupils counted on the first school day of each calendar month divided by the number of calendar months in the period specified.

10. Funding

In consideration of the enrollment of pupils in special education programs conducted by Provider District, the Sending District and/or Sending District SELPA transferring pupils to the regional programs operated by Provider District agree to pay the Provider District the costs of services based on the schedule attached hereto as Exhibit A.

- a. Special Circumstance Assistant (SCA). The Sending District, as specified in its SELPA's Local Plan, shall be responsible for required for the benefit of and specified in the IEP for individual pupils who are residents of the Sending District.

11. Home Instruction

When a pupil is absent from school for more than ten (10) consecutive school days a result of a medical condition and is expected to have an extended health related absence, the pupil's IEP team shall review the IEP and determine appropriate educational services. A Sending District representative who is authorized by the Sending District's Director of Special Education to approve or disapprove the allocation of specified Sending District resources necessary for the implementation of the pupil's IEP shall participate in the IEP team meeting when considering a placement for home or hospital instruction. When recommending placement for home or hospital instruction, the IEP team shall consider documentation from the pupil's treating physician indicating the pupil's condition, verifying that the condition prevents the pupil from attending school and providing a projected date for the pupil's return to school. Any in-home instruction, including other related services, shall be provided by the Sending District or as otherwise agreed to by Provider District a the Sending District. In the event the pupil is hospitalized in a facility located outside of the Sending District, it is the Sending District's responsibility to inform the parent that instruction will be provided in accordance with Education Code section 48207 and 48208. In either circumstance, it may be necessary to exit the pupil from Provider District Program in order for the Sending District to provide the necessary in-home instruction or for the pupil to receive hospital instruction. In the event the Provider District and the Sending District agree that the Provider District will provide in-home or hospital instruction to the pupil, the Provider District shall separately bill the Sending District for such services.

12. Transportation

Sending Districts transporting pupils to a Provider District Program shall ensure that buses arrive at the school site with sufficient time to unload students prior to the beginning of the instructional day and to load them at the end of the instructional day. Delays requiring either overtime supervision or causing portions of the instructional program to be missed and subsequently made up may result in charges to the Sending District for additional costs incurred by the Provider District related to such delays.

13. Due Process and Complaints

Provider District and Sending District agree to collaborate and fully cooperate in any due process proceeding involving a pupil currently attending or formerly enrolled in a Provider District Program, including resolution sessions, mediations and hearings, as well as coordinating witness availability and producing documents regarding the pupil.

In the event Provider District is named as the sole LEA in a due process complaint, Provider District and Sending District agree that Sending District, as the pupil's school district of residence, is a necessary party to the due process proceedings.

- a. Provider District and Sending District shall also fully participate in the investigation and provision of documentation related to any complaint filed with the State of California, the Office for Civil Rights, or any other State and/or federal governmental body or agency.

14. Quarterly Billing

The Provider District shall bill the Sending District quarterly invoices based on the estimated costs on Exhibit A.

15. Final Accounting

The final invoice will include the appropriate documentation supporting the Provider District expenditures and revenues for the Provider District Program. Final invoice will be sent to the Sending District by October 15th of the following fiscal year.

16. Projected Enrollment/Facilities and Staffing Needs

In order to assist the Provider District in planning for both facilities and staffing needs for its programs, each Sending District shall submit to, in writing, on or before February 15 of each year, the projected number of pupils expected to be transferred to the Provider District programs for special education and support services in the following school year. Absent a projection, the number of Sending District pupils reported in the current year December 1 Federal Pupil Count shall be used for facilities, staffing and budget planning by the Provider District for the following school year.

17. Notices

All notices to be given pursuant to this Agreement, by either party to the other, shall be in writing and (a) delivered in person; (b) deposited in the United States Mail duly certified or registered, return receipt requested with postage prepaid; or (C) sent by Federal Express or other similar overnight delivery service. Notice is deemed to have be duly given and received upon (a) personal delivery; (b) as of the third business day after deposit in the United States Mail; or (c) the immediately succeeding business day after deposit with an overnight delivery service. Notices hereunder shall be provided to the following addresses, and such addresses may be changed by providing written notice in accordance with this Section:

Provider District

School District: Anaheim Elementary School District

Address: 1001 S. East Street, Anaheim, CA 92805

Attn: Dr. Christopher Downing

Title: Superintendent

Telephone: (714) 517-7500

Fax: (714) 517-8551

Sending District

School District: _____

Address: _____

Attn: _____

Title: _____

Telephone: _____

Fax: _____

18. No Waiver

The failure of the Provider District in any one or more instances to insist upon strict performance of any of the terms of this Agreement or to exercise any option herein conferred shall not be construed as a waiver or relinquishment to any extent of the right to assert or rely upon such terms or option on any future occasion.

19. Hold Harmless

To the extent permitted by law, and except for the acts or omissions of employees, agents and officers of the Sending District, Provider District agrees to hold harmless, indemnify and defend the Sending District and its governing board, officers, agents and employees from all claims, demands, liabilities, losses, damages, or expenses of any nature whatsoever arising from or connected with the Provider District's performance of services during the term of this Agreement. To the extent permitted by law, and except for the acts or omissions of employees, agents and officers of the Provider District, the Sending District agrees to hold harmless, indemnify and defend Provider District and its governing board, officers, agents and employees from all claims, demands, liabilities, losses, damages, or expenses of any nature whatsoever arising from or connected with the Provider District's performance of services during the term of this Agreement.

20. Complete Agreement

This Agreement is the complete Agreement of the Parties. Any amendments hereto shall be in writing and shall be dated and executed by both parties.

21. Applicable Law

This Agreement is governed by California state and federal law, and shall be interpreted as if jointly drafted by the Parties to this Agreement.

22. Counterparts

This Agreement may be signed in counterparts. A copy or original of this document with all signature pages appended together shall be deemed a fully executed Agreement. Facsimile signatures shall be deemed as binding as original signatures.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed.

APPROVED BY:

Anaheim Elementary School District
(Provider District)

(Sender District)

By: _____
(Authorized Agent Signature)

By: _____
(Authorized Agent Signature)

Dr. Christopher Downing, Superintendent
(Print Name & Title)

(Print Name & Title)

Date: _____

Date: _____

Board Approval: _____

Board Approval: _____

Special Ed MOU
KC:fr 7/20/2022

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

**APPROVE THE SUBSCRIPTION WITH WEVIDEO FOR VENTURE ACADEMY TO UTILIZE DURING
THE 2023-24 SCHOOL YEAR**

Background

WeVideo is an easy-to-use, multimedia creation platform used by millions of students and teachers in all grades and subjects. The program will be utilized in the video production classes; it is a student-friendly version of other video-editing software programs. WeVideo can help optimize learning outcomes, enhance instructional strategies, and maximize student engagement at school and at home using a Chromebook or computer. With WeVideo, teachers can deliver core instruction through the creation of engaging instructional videos, and students can apply their thinking in visible and meaningful ways through the creation of sharable video-created products. This contract will provide 30 licenses for the Venture Academy staff and students as a part of their video production class.

Financial Impact

Special Education Funds, NTE: \$374

Administrator

Dr. Olivia Yaung, Assistant Superintendent, Educational Services
Renee Gray, Executive Director of Special Education/SELPA
Rebecca Allan, George Key School/Venture Academy Principal



QUOTE

Robert Catalin
robert-catalin@wevideo.com

7MKYkAb4eG6yWvvk4qW2Pqr8VdgxRJ

Date: Nov 7, 2023
Expires: Dec 7, 2023

Submit signed quote to

WeVideo, Inc.
po@wevideo.com
1975 W El Camino Real #202
Mountain View, CA 94040
Fax: 408-819-9441

Customer information

Will Gray
wgray@pylud.org
PYLUSD
California, null

QTY	Product/Description	Unit Price	Discount	Line Total
30 seats	WeVideo for Schools multi-user license, 1 year subscription	12.46667/user	0%	\$374.00
150 GB	Storage capacity	-	-	<i>Included</i>
30 hr/mo	Export capacity	-	-	<i>Included</i>
30	Mobile app access for iOS and Android devices	\$3.99	100%	\$119.70

Total **\$374.00** USD

Instructions

To accept this quote, please complete the missing fields on page 2 and provide your signature at the bottom of the page. Your subscription will be updated within 7 days from receipt of this signed document.

TERMS: Net 30 days. All prices are quoted in U.S. dollars and are exclusive of all taxes and duties imposed by any governmental authority.

Need to make changes?

Retrieve your quote by visiting <http://www.wevideo.com/orders/7MKYkAb4eG6yWvvk4qW2Pqr8VdgxRJ>. You can update your subscription term, add or remove seats, request professional development sessions, and print a new quote there.

Please complete all fields below

Account admin/owner (required)

WeVideo account admin at the school or district.

School/district name _____

Name _____

Job title/role _____

Phone number _____

Email _____

Billing information (required)

Is a Purchase Order required to invoice? Yes No

Accounts payable contact _____

Email _____

Billing address _____

Street address

Apt, Suite, Building number

City

State

Zip code

Proposal acceptance (required)

Signature _____

Date _____

Name _____

Title _____

Please follow the instructions on page 1 to submit the signed quote or to make any changes.

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

**MOU BETWEEN NORTH ORANGE COUNTY REGIONAL OCCUPATIONAL PROGRAM (NOCROP)
AND PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT**

Background

North Orange County ROP is a long-standing partner of PYLUSD. With the expansion of our summer enrichment this year, we offered our scholars the opportunity to be exposed to visual and media arts. As such, we hired David Block, the ROP teacher at El Dorado HS, to teach a summer enrichment class at Melrose Elementary. This 4-week work program was very successful and served over 70 students.

This MOU was approved at the August 8, 2023 Board Meeting for the teacher hourly rate of \$27; however, the hourly rate increased to \$55 so there is a need to bring back this MOU for the increased rate.

Financial Impact

Budgeted ELO-P Funds; NTE: \$7,500

Administrator

Dr. Olivia Yaung, Assistant Superintendent, Educational Services
Dr. George Lopez, Director of Expanded Learning

Memorandum of Understanding

Between North Orange County Regional Occupational Program and Placentia Yorba Linda Unified School District

This Memorandum of Understanding (MOU) is entered into between North Orange County Regional Occupational Program (hereinafter referred to as "NOCROP") and Placentia Yorba Linda Unified School District (hereinafter referred to as "PYLUSD") on this day, the twelfth day of July 2023.

1. Purpose:

The purpose of this MOU is to establish the terms and conditions for the employment of one NOCROP instructor by PYLUSD to teach the 2023 Summer Enrichment program for grades TK through 6th at Melrose.

2. Employment Period:

The instructor shall be employed by PYLUSD for the duration of the 2023 Summer Enrichment program to provide students with an engaging, enriching, meaningful, and fun learning experience while incorporating science, technology, engineering, arts, mathematics, and 21st-century skills, which will take place between June 26, 2023, and July 27, 2023.

3. Instructional Hours:

The instructor shall be required to complete a total of 30 hours of classroom preparation and 80 hours of classroom instruction during the employment period at a rate of \$55.00 an hour.

4. Financial Arrangements:

4.1 Payment Responsibility:

NOCROP shall be responsible for paying the instructor for their services rendered to PYLUSD and will be reimbursed by PYLUSD after completion.

4.2 Invoicing:

NOCROP shall invoice PYLUSD for the instructor's services, including payroll taxes, within 45 days following the completion of the employment period.

4.3 Timesheet Documentation:

The instructor shall provide accurate and completed timesheet documentation to the Summer Program Administrator at PYLUSD and the Summer Program Administrator at NOCROP to facilitate invoice processing. Timesheets shall include the instructor's name, dates worked, hours worked, and any other relevant information as required by PYLUSD.

1. Terms and Termination:

This MOU shall remain in effect for the duration of the 2023 Summer Enrichment program unless terminated earlier by mutual agreement or by either party upon written notice of 30 days. Either party may terminate this agreement for cause with immediate effect in the event of a material breach by the other party.

2. Governing Law:

This MOU shall be governed by and construed in accordance with the laws of the state of California.

3. Entire Agreement:

This MOU constitutes the entire understanding between NOCROP and PYLUSD regarding the employment of the instructor for the 2023 Summer Enrichment program and supersedes all prior agreements, whether written or oral, relating to the subject matter herein.

As evidenced by the following authorized signatures, each party agrees to the conditions set forth in this MOU:

Placenta Yorba Linda Unified School District

Name/Title:

Authorized Signature:

_____ Date: _____

North Orange County Regional Occupational Program

Name/Title:

Authorized Signature:

_____ Date: _____

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

**INDEPENDENT CONTRACTOR AGREEMENT BETWEEN STAGELIGHT PERFORMING ARTS AND
EXPANDED LEARNING**

Background

This agreement establishes the intention of Stagelight Performing Arts to work together with the Placentia-Yorba Linda Unified School District to provide after-school acting, music, and dance program with expanded learning.

Over the course of ten weeks, Stagelight Performing Arts classes will allow students to engage in various acting, music, and dance exercises. At the conclusion of the ten-week program, a one-act show will be held for parents and families to attend. Their staff is well-trained and is accompanied by our child development teacher. We request permission to continue adding value to our programs by providing activities that catch the interest of PYLUSD students during the 2023-24 school year.

Financial Impact

Budgeted ELO-P Funds, NTE: \$10,500

Administrator

Dr. Olivia Yaung, Assistant Superintendent of Educational Services
Dr. George Lopez, Director of Expanded Learning

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
INDEPENDENT CONSULTANT/CONTRACTOR AGREEMENT

THIS AGREEMENT is made and entered into this 13th day of December, 2023, by and between Stagelight Performing Arts, hereinafter referred to as "Consultant," and the Placentia-Yorba Linda Unified School District, hereinafter referred to as "District."

WHEREAS, the District is in need of special services and advice in financial, economic, accounting, engineering, or administrative matters; and
WHEREAS, Consultant is specially trained, experienced, and competent to provide the special services and advice required; and
WHEREAS, such services are needed on a limited basis;
NOW, THEREFORE, the parties hereto agree as follows:

1. **SERVICES TO BE PROVIDED BY CONSULTANT/CONTRACTOR:** (Use attachment if more room needed)
10 on campus after school Drama & music Theatre Classes.
2. The Consultant/Contractor will commence providing services under this AGREEMENT on Jan. 10, 2024, and will diligently perform as required and complete performance by Mar. 13, 2024. The Consultant/Contractor will perform said services as an independent Consultant/Contractor and not as an employee of the District. Consultant/Contractor shall be under the control of the District as to the result to be accomplished and not as to the means or manner by which such result is to be accomplished.
3. The District will prepare and furnish to the Consultant/Contractor upon request such information as is reasonably necessary to the performance of this AGREEMENT.
4. The District shall pay the Consultant/Contractor the total amount of \$ 10,500 for services rendered pursuant to this AGREEMENT. Payment shall be made after approval of the Board, completion of service, and submission of an invoice in duplicate to the District 30 days in advance of each payment due date. Receipts for expense reimbursement are required.
5. The District may at any time for any reason terminate this AGREEMENT and compensate Consultant/Contractor only for services rendered to the date of the termination. Written notice by the District shall be sufficient to stop further performance of services by Consultant/Contractor. The notice shall be deemed given when received or no later than three days after the day of mailing, whichever is sooner.
6. The Consultant/Contractor agrees to and shall defend and indemnify the Placentia-Yorba Linda Unified School District, its Board, officers, agents and employees, and volunteers from every claim or demand and every liability, or loss, damage, or expense of any nature whatsoever which may be incurred by reason of the Consultant's/Contractor's performance or lack of performance pursuant to this Agreement. It is expressly understood that this obligation includes any and all costs and expenses related to defense as well as indemnification for any and all judgments or settlements. For death or bodily injury to person, injury to property, or any other loss, damage, or expense sustained, arising from, in connection with, or in any way related to the Services called for in this AGREEMENT, except for liability for damages referred to above which result from the sole negligence or willful misconduct of the District, its Board, officers, agents, employees and volunteers. The Consultant/Contractor, at Consultant's/Contractor's expense, cost, and risk, shall defend any and all actions, suits, or other proceedings that may be brought or instituted against the District, its Board, Officers, agents, employees, and volunteers on any such claim, demand, loss, damage, expense (including attorney fees), cost, or liability and shall pay or satisfy any judgment that may be rendered against the District, its Board, officers, agents, employees, and volunteers in any action, suit, or other proceedings as a result thereof.
7. This AGREEMENT is not assignable without written consent of the parties hereto.
8. Consultant/Contractor shall comply with all applicable federal, state, and local laws, rules, regulations, and ordinances including worker's compensation.
9. Consultant/Contractor, if an employee of another public agency, certifies that consultant/contractor will not receive salary or remuneration, other than vacation pay, as an employee of another public agency, for the actual time in which services are actually being performed pursuant to this AGREEMENT.
10. Insurance requirements are on the reverse side of this Agreement. All insurance and other documentation must be delivered to the District prior to the consultant/contractor performing services. The Consultant/Contractor shall comply with all District insurance requirements.
11. Consultant/Contractor must meet the fingerprint requirements specified in Education Code Section 45125.1, and as described on the reverse side of this form.
12. Consultant signature below is incontrovertible evidence that the terms and conditions of this Agreement have been read and agreed to.

IN WITNESS WHEREOF, the parties hereto have caused this AGREEMENT to be executed.

CONSULTANT:

Name of Vendor: Stagelight Performing Arts
Is individual retired from Cal STRS: Yes No
from CalPERS: Yes No If yes, date retired: _____
Signature: _____
Phone #: 7143368745
Fax #: _____
Date: 12/5/23
Social Security/Tax ID 46-2418212

DISTRICT:

Placentia-Yorba Linda Unified School District
By: _____
Assistant Superintendent, Business Services
Address: 1301 E. Orangethorpe, Placentia, CA 92870
Date: _____
Approved by Board: _____ (Date)

TERMS AND CONDITIONS OF AGREEMENT

1. **INSURANCE REQUIREMENTS:** During the term of this Agreement, consultant/contractor shall maintain insurance documentation per the limits and requirements outlined:

General Liability Insurance: The contractor/consultant/service provider shall provide the District with a Certificate of Insurance, with a page 2 endorsement, naming the District as an additionally insured for at least \$1,000,000 per occurrence, \$2,000,000 aggregate.

Certificate Holder and Additional Insured is Placentia-Yorba Linda Unified School District

The following verbiage is required in the endorsement: The Placentia-Yorba Linda Unified School District, it's Board and its officers, agents and employees shall be named an Additional Insured, by separate endorsement. Any insurance maintained by contractor/consultant/service provider shall be primary and any insurance or self-insurance maintained by the District shall be excess and non-contributing.

Automobile Insurance: The contractor/consultant/service provider shall maintain a minimum of \$1,000,000 per occurrence, \$2,000,000 aggregate. COI must show "All Autos".

Worker's Compensation Insurance: The contractor/consultant/service provider shall maintain a minimum of \$1,000,000 per occurrence, unless the business is a sole proprietorship. Initials AG.

Professional Consultants, which include, but are not limited to, attorneys, medical providers, dental providers, psychologists, psychiatrists, and physical therapists must provide all insurance shown above AND a minimum of \$ 3,000,000 per occurrence of sexual molestation coverage AND Professional Liability insurance with minimum coverage of \$1,000,000 per occurrence and \$2,000,000 aggregate. Initials AG.

The District must be in receipt of all insurance certificates prior to the commencement of any work. Insurance and Bond providers must be "A+ or A++" rated or better as reflected in "Best's Key Rating Guide" Insurance policies must carry a 30-day cancellation clause.

It is required that every contractor/consultant/service provider/professional consultant working for the Placentia-Yorba Linda Unified School District meet the insurance requirements listed. Prior to commencing work, and continuing during the life of the project, contractor shall acquire, and require all subcontractors, if any, to acquire and maintain such insurance. Failure to furnish the requested insurance will be considered default of contractor/consultant/vendor. Initials AG.

The District has the right to re-evaluate the above mentioned limits to determine whether or not they are suitable based on the nature of the contract.
2. Any amendment or modification of this Agreement shall be effective only if it is in writing and signed by the parties and approved by the Board as necessary.
3. District shall not be liable to consultant/contractor for any costs or expenses paid or incurred by consultant/contractor unless agreed to and approved by the District.
4. Consultant/contractor shall furnish, at their own expense, all labor, materials, equipment, supplies and other items necessary to complete the services to be provided pursuant to this Agreement.
5. Consultant/contractor acknowledges and agrees that it is the sole responsibility of the consultant/contractor to report as income its compensation received from District and to make the requisite tax filings and payments to the appropriate federal, state, or local tax authority. No part of consultant/contractors compensation shall be subject to withholding by District for the payment of social security, unemployment, or disability insurance or other similar state or federal tax obligations.
6. All consultants/contractors who work directly with students shall complete a background check per the requirements in Education Code Section 45125.1 and certify that it will provide a drug-free workplace by performing certain specified acts mandated by Government Code Sections 8350 et seq., the Drug-Free Workplace Act of 1990. Initials AG.
7. The failure of District or consultant/contractor to see redress for violation of, or to insist upon, the strict performance of any term or condition of this Agreement, shall not be deemed a waiver by that party or such term or condition, or prevent a subsequent similar act from again constituting a violation of such term or condition.
8. If any term, condition, or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force and effect and shall not be affected, impaired or invalidated in any way.
9. The terms and conditions of this Agreement shall be governed by the laws of the State of California with venue in Orange County, California.
10. Each of the parties signing this Agreement warrants to the other that he or she has the full authority of the entity on behalf of which his or her signature is made.
11. Consultant/contractor agrees that it will not engage in unlawful discrimination in employment of persons because of race, color, religious creed, national origin, ancestry, physical handicap, medical condition, marital status, or sex of such persons.
12. Consultant/contractor agrees that all technologies, formulae, procedures, processes, methods, writings, ideas, dialogue, compositions, recordings, teleplays, and video productions prepared for, written for, submitted to the District and/or used in connection with the Agreement, shall be wholly original to Consultant/contractor and shall not be copied in whole or in part from any other sources, except that submitted to consultant/contractor by District as a basis for such services.
13. If consultant/contract is involved in any public works contract, as defined in California Labor Code Section 1720, where labor and material exceeds \$1,000,00, the contract shall be subject to the prevailing wage law currently in effect by order of the Director of Industrial Relations, State of California. Copies of the prevailing wage scales are available for inspection on line at the State of California, Department of Industrial Relations at www.dir.ca.gov.
14. The parties to the Agreement shall be excused from performance thereunder during the time and to the extent that they are prevented from obtaining, delivering or performing by act of God, fire, strike, loss, or shortage of transportation facilities, lock-out, commandeering of materials, products, plants or facilities by the government, when satisfactory evidence thereof is presented to the District, provided that it is satisfactorily established that the nonperformance is not due to the fault or neglect of the party not performing.
15. It is the policy of the Placentia-Yorba Linda Unified School District Board of Education that in connection with all work or services performed under this Agreement there will be no discrimination against any employee engaged in the work because of race, color, ancestry, sex, national origin, handicapping condition, or religious creed, and therefore the consultant/contractor agrees to comply with applicable Federal and California laws including, but not limited to, Government Code Section 12940, et seq.



QUOTE: WAGNER

2657 Saturn Street
Brea, CA
92821

Quote

December 4, 2023

Quote to

PYLUSD
1301 E. Orangethorpe
Placentia, CA
92870

Bidding Organization

Stagelight Performing Arts
2657 Saturn Street
Brea, CA
92821

Description	Qty	Unit price	Total price
On-Campus After School Drama & Musical Theatre Classes for TK/K: 1/2 hour each	10	\$200.00	\$2,000.00
On-Campus After School Drama & Musical Theatre Classes: 1 hour each for grades 1-3, one hour each for grades 4-6	20	\$400.00	\$8,000.00
Materials Fee (scripts, props, set pieces, etc.) anc	1	\$500.00	\$500.00
		Subtotal	\$10,500.00

\$10,500.00

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

**INDEPENDENT CONTRACTOR AGREEMENT WITH AMERICAN MARTIAL ARTS FOR
LAKEVIEW ELEMENTARY TRANSITIONAL KINDERGARTEN STUDENTS**

Background

American Martial Arts provides 30-minute interactive sessions, three times throughout the year, where transitional kindergarten students learn about life skills, advocating for themselves, and safety. The instructors relate martial arts concepts to the Lakeview and PYLUSD mission of preparing students to be positively contributing citizens. This includes topics of respect, being an active listener, working together to achieve a goal, and being their best selves. The short lessons are high energy, using whole body movement, including opportunities for students to learn how to protect themselves from strangers.

Each session will occur in the TK classroom or on the TK/kinder playground. Parents are invited to participate and learn alongside their children. TK standards and skills addressed include: building confidence, fine/gross motor, problem solving, speaking and listening, and social-emotional. Sessions are scheduled between January and June 2024 for a maximum of twenty-four students.

Financial Impact

No cost to the district

Administrator

Dr. Olivia Yaung, Assistant Superintendent of Educational Services
Dr. Liz Leon, Director of Elementary Education

**PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
INDEPENDENT CONSULTANT/CONTRACTOR AGREEMENT**

THIS AGREEMENT is made and entered into this _____ day of _____, _____, by and between _____, hereinafter referred to as "Consultant," and the Placentia-Yorba Linda Unified School District, hereinafter referred to as "District."

WHEREAS, the District is in need of special services and advice in financial, economic, accounting, engineering, or administrative matters; and
WHEREAS, Consultant is specially trained, experienced, and competent to provide the special services and advice required; and
WHEREAS, such services are needed on a limited basis;
NOW, THEREFORE, the parties hereto agree as follows:

1. **SERVICES TO BE PROVIDED BY CONSULTANT/CONTRACTOR:** (Use attachment if more room needed)

-
2. The Consultant/Contractor will commence providing services under this **AGREEMENT** on _____, and will diligently perform as required and complete performance by _____. The Consultant/Contractor will perform said services as an independent Consultant/Contractor and not as an employee of the District. Consultant/Contractor shall be under the control of the District as to the result to be accomplished and not as to the means or manner by which such result is to be accomplished.
 3. The District will prepare and furnish to the Consultant/Contractor upon request such information as is reasonably necessary to the performance of this **AGREEMENT**.
 4. The District shall pay the Consultant/Contractor the total amount of \$ _____ for services rendered pursuant to this **AGREEMENT**. Payment shall be made after approval of the Board, completion of service, and submission of an invoice in duplicate to the District 30 days in advance of each payment due date. Receipts for expense reimbursement are required.
 5. The District may at any time for any reason terminate this **AGREEMENT** and compensate Consultant/Contractor only for services rendered to the date of the termination. Written notice by the District shall be sufficient to stop further performance of services by Consultant/Contractor. The notice shall be deemed given when received or no later than three days after the day of mailing, whichever is sooner.
 6. The Consultant/Contractor agrees to and shall defend and indemnify the Placentia-Yorba Linda Unified School District, its Board, officers, agents and employees, and volunteers from every claim or demand and every liability, or loss, damage, or expense of any nature whatsoever which may be incurred by reason of the Consultant's/Contractor's performance or lack of performance pursuant to this Agreement. It is expressly understood that this obligation includes any and all costs and expenses related to defense as well as indemnification for any and all judgments or settlements. For death or bodily injury to person, injury to property, or any other loss, damage, or expense sustained, arising from, in connection with, or in any way related to the Services called for in this **AGREEMENT**, except for liability for damages referred to above which result from the sole negligence or willful misconduct of the District, its Board, officers, agents, employees and volunteers. The Consultant/Contractor, at Consultant's/Contractor's expense, cost, and risk, shall defend any and all actions, suits, or other proceedings that may be brought or instituted against the District, its Board, Officers, agents, employees, and volunteers on any such claim, demand, loss, damage, expense (including attorney fees), cost, or liability and shall pay or satisfy any judgment that may be rendered against the District, its Board, officers, agents, employees, and volunteers in any action, suit, or other proceedings as a result thereof.
 7. This **AGREEMENT** is not assignable without written consent of the parties hereto.
 8. Consultant/Contractor shall comply with all applicable federal, state, and local laws, rules, regulations, and ordinances including worker's compensation.
 9. Consultant/Contractor, if an employee of another public agency, certifies that consultant/contractor will not receive salary or remuneration, other than vacation pay, as an employee of another public agency, for the actual time in which services are actually being performed pursuant to this **AGREEMENT**.
 10. Insurance requirements are on the reverse side of this Agreement. All insurance and other documentation must be delivered to the District prior to the consultant/contractor performing services. The Consultant/Contractor shall comply with all District insurance requirements.
 11. Consultant/Contractor must meet the fingerprint requirements specified in Education Code Section 45125.1, and as described on the reverse side of this form.
 12. Consultant signature below is incontrovertible evidence that the terms and conditions of this Agreement have been read and agreed to.

IN WITNESS WHEREOF, the parties hereto have caused this **AGREEMENT** to be executed.

CONSULTANT:

Name of Vendor: _____
Is individual retired from Cal STRS: Yes ___ No ___
from CalPERS: Yes ___ No ___ If yes, date retired: _____
Signature: Nikhil Joshi
Phone #: _____
Fax #: _____
Date: _____
Social Security/Tax ID _____

DISTRICT:

Placentia-Yorba Linda Unified School District
By: _____
Assistant Superintendent, Business Services
Address: 1301 E. Orangethorpe, Placentia, CA 92870
Date: _____
Approved by Board: _____ (Date)

TERMS AND CONDITIONS OF AGREEMENT

1. **INSURANCE REQUIREMENTS:** During the term of this Agreement, consultant/contractor shall maintain insurance documentation per the limits and requirements outlined:

General Liability Insurance: The contractor/consultant/service provider shall provide the District with a Certificate of Insurance, with a page 2 endorsement, naming the District as an additionally insured for at least \$1,000,000 per occurrence, \$2,000,000 aggregate.

Certificate Holder and Additional Insured is Placentia-Yorba Linda Unified School District

The following verbiage is required in the endorsement: The Placentia-Yorba Linda Unified School District, it's Board and its officers, agents and employees shall be named an Additional Insured, by separate endorsement. Any insurance maintained by contractor/consultant/service provider shall be primary and any insurance or self-insurance maintained by the District shall be excess and non-contributing.

Automobile Insurance: The contractor/consultant/service provider shall maintain a minimum of \$1,000,000 per occurrence, \$2,000,000 aggregate. COI must show "All Autos".

Worker's Compensation Insurance: The contractor/consultant/service provider shall maintain a minimum of \$1,000,000 per occurrence, unless the business is a sole proprietorship. Initials_____.

Professional Consultants, which include, but are not limited to, attorneys, medical providers, dental providers, psychologists, psychiatrists, and physical therapists must provide all insurance shown above AND a minimum of \$ 3,000,000 per occurrence of sexual molestation coverage AND Professional Liability insurance with minimum coverage of \$1,000,000 per occurrence and \$2,000,000 aggregate. Initials_____.

The District must be in receipt of all insurance certificates prior to the commencement of any work. Insurance and Bond providers must be "A+ or A++" rated or better as reflected in "Best's Key Rating Guide" Insurance policies must carry a 30-day cancellation clause.

It is required that every contractor/consultant/service provider/professional consultant working for the Placentia-Yorba Linda Unified School District meet the insurance requirements listed. Prior to commencing work, and continuing during the life of the project, contractor shall acquire, and require all subcontractors, if any, to acquire and maintain such insurance. Failure to furnish the requested insurance will be considered default of contractor/consultant/vendor. Initials_____.

The District has the right to re-evaluate the above mentioned limits to determine whether or not they are suitable based on the nature of the contract.

2. Any amendment or modification of this Agreement shall be effective only if it is in writing and signed by the parties and approved by the Board as necessary.
3. District shall not be liable to consultant/contractor for any costs or expenses paid or incurred by consultant/contractor unless agreed to and approved by the District.
4. Consultant/contractor shall furnish, at their own expense, all labor, materials, equipment, supplies and other items necessary to complete the services to be provided pursuant to this Agreement.
5. Consultant/contractor acknowledges and agrees that it is the sole responsibility of the consultant/contractor to report as income its compensation received from District and to make the requisite tax filings and payments to the appropriate federal, state, or local tax authority. No part of consultant/contractors compensation shall be subject to withholding by District for the payment of social security, unemployment, or disability insurance or other similar state or federal tax obligations.
6. All consultants/contractors who work directly with students shall complete a background check per the requirements in Education Code Section 45125.1 and certify that it will provide a drug-free workplace by performing certain specified acts mandated by Government Code Sections 8350 et seq., the Drug-Free Workplace Act of 1990. Initials_____.
7. The failure of District or consultant/contractor to see redress for violation of, or to insist upon, the strict performance of any term or condition of this Agreement, shall not be deemed a waiver by that party or such term or condition, or prevent a subsequent similar act from again constituting a violation of such term or condition.
8. If any term, condition, or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force and effect and shall not be affected, impaired or invalidated in any way.
9. The terms and conditions of this Agreement shall be governed by the laws of the State of California with venue in Orange County, California.
10. Each of the parties signing this Agreement warrants to the other that he or she has the full authority of the entity on behalf of which his or her signature is made.
11. Consultant/contractor agrees that it will not engage in unlawful discrimination in employment of persons because of race, color, religious creed, national origin, ancestry, physical handicap, medical condition, marital status, or sex of such persons.
12. Consultant/contractor agrees that all technologies, formulae, procedures, processes, methods, writings, ideas, dialogue, compositions, recordings, teleplays, and video productions prepared for, written for, submitted to the District and/or used in connection with the Agreement, shall be wholly original to Consultant/contractor and shall not be copied in whole or in part from any other sources, except that submitted to consultant/contractor by District as a basis for such services.
13. If consultant/contract is involved in any public works contract, as defined in California Labor Code Section 1720, where labor and material exceeds \$1,000.00, the contract shall be subject to the prevailing wage law currently in effect by order of the Director of Industrial Relations, State of California. Copies of the prevailing wage scales are available for inspection on line at the State of California, Department of Industrial Relations at www.dir.ca.gov.
14. The parties to the Agreement shall be excused from performance thereunder during the time and to the extent that they are prevented from obtaining, delivering or performing by act of God, fire, strike, loss, or shortage of transportation facilities, lock-out, commandeering of materials, products, plants or facilities by the government, when satisfactory evidence thereof is presented to the District, provided that it is satisfactorily established that the nonperformance is not due to the fault or neglect of the party not performing.
15. It is the policy of the Placentia-Yorba Linda Unified School District Board of Education that in connection with all work or services performed under this Agreement there will be no discrimination against any employee engaged in the work because of race, color, ancestry, sex, national origin, handicapping condition, or religious creed, and therefore the consultant/contractor agrees to comply with applicable Federal and California laws including, but not limited to, Government Code Section 12940, et seq.

**TRANSITIONAL KINDERGARTEN (TK) PROFESSIONAL DEVELOPMENT PARTNERSHIP WITH
ORANGE COUNTY DEPARTMENT OF EDUCATION FOR THE 2023-2024 SCHOOL YEAR**

Background

The Orange County Department of Education (OCDE) Early Learning Services provides a wealth of research-based professional learning, coaching, technical assistance, and educational incentives for Orange County early learning and care programs, including public and private preschool, child care, TK, kindergarten, and community partners serving young children.

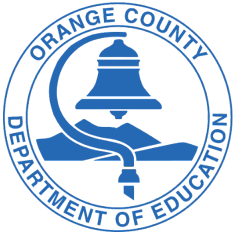
We are in the process of building a strong, cohesive, and knowledgeable TK team. The goal is to build capacity within our TK teachers to be able to support our youngest learners. In the TK Essentials Professional Learning sessions, participants will gain an understanding of 1) the diverse and developmental needs of 4-year-olds and explore ways to support their growth, 2) the importance of developmentally appropriate practice (DAP) and how to maximize the opportunities for each child to achieve their full potential, and 3) the application of the Preschool Learning Foundations and Curriculum Frameworks in the TK classroom and explore strategies of applying these tools to enrich learning and development for all children.

Financial Impact

Budgeted LCFF Supplemental, NTE \$1,500

Administrator

Dr. Olivia Yaung, Assistant Superintendent, Educational Services
Dr. Liz Leon, Director of Elementary Education



Orange County Department of Education
Educational Services Division
Early Learning Services

EARLY LEARNING SERVICE PROPOSAL

DATE PROPOSED: November 9, 2023

PROPOSAL ORIGINATOR: Tawnie King, tking@ocde.us

CONTRACTOR INFORMATION

DISTRICT/AGENCY LEGAL NAME	Placentia Yorba Linda Unified School District
CONTACT NAME/TITLE	Alma Padilla, TK Early Learning Specialist
CONTACT PHONE	714-985-8676
CONTACT EMAIL	apadilla@pylUSD.org
ADDRESS	1301 E. Orangethorpe Ave., Placentia, CA 92870
JUSTIFICATION	<p>PYLUSD is in the process of building a strong, cohesive and knowledgeable TK team. The goal is to build capacity within our TK teachers to be able to support our youngest learners. It's important for teachers to understand the developmental needs of 4 year olds and gain knowledge and expertise regarding TK Developmentally Appropriate Practice (DAP) and TK Standards/California Preschool Learning Foundations & Frameworks.</p> <p>CA MTSS: Academic & Behavioral Instruction, LCAP: Pupil Outcomes -Other Pupil Outcomes, LCP: Continuity of Learning</p>

DESCRIPTION OF SERVICE	DATE/TIME OF SERVICE	COST
6 hours Professional Development Sessions focusing on the Preschool Learning Foundations and Frameworks (Trainer: Tawnie king) FFS Cost: \$250/hr	Sessions will begin in February 2024 through June 2024 - exact dates TBD	\$1,500
TOTAL PROPOSED SERVICES NOT TO EXCEED		\$1,500

LOGISTICS AND MATERIALS		COST
SERVICE LOCATION	All training sessions will be conducted in person Mabel Paine Elementary 4444 Plumosa Drive, Yorba Linda 92886 OR Professional Development Academy 4999 Casa Loma Ave Yorba Linda 92886	
MEETING SET UP	Room with TV/Screens/Projector & Sound system; wifi and computer hook-up or remote access required; trainers will bring their own devices	
PARTICIPANT #	Approximately 26 to 36 TK Teachers (4 SDC TK Teachers included)	
SERVICE OUTCOMES	Participants will gain an understanding of: <ul style="list-style-type: none"> • The diverse and developmental needs of 4-year-olds and explore ways to support their growth • The importance of Developmentally Appropriate Practice (DAP) and how to maximize the opportunities for each child to achieve their full potential • The application of the Preschool Learning Foundations and Curriculum Frameworks in the TK classroom and explore strategies of applying these tools to enrich learning and development for all children 	
MATERIALS NEEDED (INCLUDING COST)	PROVIDED BY CONTRACTOR: <ul style="list-style-type: none"> • PROVIDED BY OCDE EARLY LEARNING: <ul style="list-style-type: none"> • Presentation handouts and additional resource handouts as needed 	
TOTAL PROPOSED MATERIALS COST NOT TO EXCEED		\$1,500
OTHER		

CONTRACTING AGENCY *(To be completed by contracting agency. A signed proposal is necessary to start a contract with OCDE. OCDE contracts take approximately 30 days to process. No services will be rendered prior to a completed contract. FOR CANCELLATIONS OR DATE OF SERVICE CHANGES OCDE MUST BE NOTIFIED AT LEAST 14 DAYS PRIOR TO THE SERVICE DATE.)*

I have reviewed the above service proposal and find it to be correct.

BOARD APPROVAL	<p>Does the contract need to go to the Board for approval? Yes No</p> <p>What date is the contract needed for Board approval</p> <p>_____</p>	
NAME		DATE
SIGNATURE		
TOTAL PROPOSED SERVICES/MATERIALS COST NOT TO EXCEED		TOTAL COST \$1,500

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

**INDEPENDENT CONTRACTOR AGREEMENT WITH THE INTERNATIONAL PRINTING
MUSEUM FOR AN ASSEMBLY AT BRYANT RANCH ELEMENTARY SCHOOL**

Background

This is a student assembly with Ben Franklin impersonator and the printing press for fifth-grade students at Bryant Ranch Elementary School on March 12, 2024. Students can meet impersonator Ben Franklin. They will learn about the story of his life, his many inventions, and his discoveries. The history of printing books and materials is demonstrated in this Colonial Assembly. Students are introduced to the world of electricity and science as Dr. Franklin demonstrates his static electrical generator, originally used to create a battery. Dr. Franklin teaches students about the wonders of science and invention.

Financial Impact

PTA Gift Funds, NTE: \$850

Administrator

Dr. Olivia Yaung, Assistant Superintendent, Educational Services
Dr. Liz Leon, Director of Elementary Education

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
INDEPENDENT CONSULTANT/CONTRACTOR AGREEMENT

THIS AGREEMENT is made and entered into this 12 day of December 2023 by and between Int'l Privacy Museum, hereinafter referred to as "Consultant," and the Placentia-Yorba Linda Unified School District, hereinafter referred to as "District."

WHEREAS, the District is in need of special services and advice in financial, economic, accounting, engineering, or administrative matters; and
WHEREAS, Consultant is specially trained, experienced, and competent to provide the special services and advice required; and
WHEREAS, such services are needed on a limited basis;
NOW, THEREFORE, the parties hereto agree as follows:

1. SERVICES TO BE PROVIDED BY CONSULTANT/CONTRACTOR: (Use attachment if more room needed)

Ben Franklin's Colonial Assembly

- The Consultant/Contractor will commence providing services under this AGREEMENT on Mar 12 2024 and will diligently perform as required and complete performance by Int'l Privacy Museum. The Consultant/Contractor will perform said services as an independent Consultant/Contractor and not as an employee of the District. Consultant/Contractor shall be under the control of the District as to the result to be accomplished and not as to the means or manner by which such result is to be accomplished.
- The District will prepare and furnish to the Consultant/Contractor upon request such information as is reasonably necessary to the performance of this AGREEMENT.
- The District shall pay the Consultant/Contractor the total amount of \$ 850- for services rendered pursuant to this AGREEMENT. Payment shall be made after approval of the Board, completion of service, and submission of an invoice in duplicate to the District 30 days in advance of each payment due date. Receipts for expense reimbursement are required.
- The District may at any time for any reason terminate this AGREEMENT and compensate Consultant/Contractor only for services rendered to the date of the termination. Written notice by the District shall be sufficient to stop further performance of services by Consultant/Contractor. The notice shall be deemed given when received or no later than three days after the day of mailing, whichever is sooner.
- The Consultant/Contractor agrees to and shall defend and indemnify the Placentia-Yorba Linda Unified School District, its Board, officers, agents and employees, and volunteers from every claim or demand and every liability, or loss, damage, or expense of any nature whatsoever which may be incurred by reason of the Consultant's/Contractor's performance or lack of performance pursuant to this Agreement. It is expressly understood that this obligation includes any and all costs and expenses related to defense as well as indemnification for any and all judgments or settlements. For death or bodily injury to person, injury to property, or any other loss, damage, or expense sustained, arising from, in connection with, or in any way related to the Services called for in this AGREEMENT, except for liability for damages referred to above which result from the sole negligence or willful misconduct of the District, its Board, officers, agents, employees and volunteers. The Consultant/Contractor, at Consultant's/Contractor's expense, cost, and risk, shall defend any and all actions, suits, or other proceedings that may be brought or instituted against the District, its Board, Officers, agents, employees, and volunteers on any such claim, demand, loss, damage, expense (including attorney fees), cost, or liability and shall pay or satisfy any judgment that may be rendered against the District, its Board, officers, agents, employees, and volunteers in any action, suit, or other proceedings as a result thereof.
- This AGREEMENT is not assignable without written consent of the parties hereto.
- Consultant/Contractor shall comply with all applicable federal, state, and local laws, rules, regulations, and ordinances including worker's compensation.
- Consultant/Contractor, if an employee of another public agency, certifies that consultant/contractor will not receive salary or remuneration, other than vacation pay, as an employee of another public agency, for the actual time in which services are actually being performed pursuant to this AGREEMENT.
- Insurance requirements are on the reverse side of this Agreement. All insurance and other documentation must be delivered to the District prior to the consultant/contractor performing services. The Consultant/Contractor shall comply with all District insurance requirements.
- Consultant/Contractor must meet the fingerprint requirements specified in Education Code Section 45125.1, and as described on the reverse side of this form.
- Consultant signature below is incontrovertible evidence that the terms and conditions of this Agreement have been read and agreed to.

IN WITNESS WHEREOF, the parties hereto have caused this AGREEMENT to be executed.

CONSULTANT:

Name of Vendor: Int'l Privacy Museum
Is individual retired from Cal STRS: Yes No
from CalPERS: Yes No If yes, date retired: _____
Signature: [Signature]
Phone #: 310-515-4009 7166
Fax #: _____
Date: Nov 14 2023
Social Security/Tax ID: 33-0543200

DISTRICT:

Placentia-Yorba Linda Unified School District
By: _____
Assistant Superintendent, Business Services
Address: 1301 E. Orangethorpe, Placentia, CA 92870
Date: _____
Approved by Board: _____ (Date)

INSURANCE REQUIREMENTS: During the term of this Agreement, consultant/contractor shall maintain insurance documentation per the limits and requirements outlined:

General Liability Insurance: The contractor/consultant/service provider shall provide the District with a Certificate of Insurance, with a page 2 endorsement, naming the District as an additionally insured for at least \$1,000,000 per occurrence, \$2,000,000 aggregate.

Certificate Holder and Additional Insured is Placentia-Yorba Linda Unified School District

The following verbiage is required in the endorsement: The Placentia-Yorba Linda Unified School District, it's Board and its officers, agents and employees shall be named an Additional Insured, by separate endorsement. Any insurance maintained by contractor/consultant/service provider shall be primary and any insurance or self-insurance maintained by the District shall be excess and non-contributing.

Automobile Insurance: The contractor/consultant/service provider shall maintain a minimum of \$1,000,000 per occurrence, \$2,000,000 aggregate. COI must show "All Autos".

Worker's Compensation Insurance: The contractor/consultant/service provider shall maintain a minimum of \$1,000,000 per occurrence, unless the business is a sole proprietorship. Initials WJ

Professional Consultants, which include, but are not limited to, attorneys, medical providers, dental providers, psychologists, psychiatrists, and physical therapists must provide all insurance shown above AND a minimum of \$ 3,000,000 per occurrence of sexual molestation coverage AND Professional Liability insurance with minimum coverage of \$1,000,000 per occurrence and \$2,000,000 aggregate. Initials WJ

The District must be in receipt of all insurance certificates prior to the commencement of any work. Insurance and Bond providers must be "A+ or A++" rated or better as reflected in "Best's Key Rating Guide". Insurance policies must carry a 30-day cancellation clause.

It is required that every contractor/consultant/service provider/professional consultant working for the Placentia-Yorba Linda Unified School District meet the insurance requirements listed. Prior to commencing work, and continuing during the life of the project, contractor shall acquire, and require all subcontractors, if any, to acquire and maintain such insurance. Failure to furnish the requested insurance will be considered default of contractor/consultant/vendor. Initials WJ

The District has the right to re-evaluate the above mentioned limits to determine whether or not they are suitable based on the nature of the contract.

2. Any amendment or modification of this Agreement shall be effective only if it is in writing and signed by the parties and approved by the Board as necessary.
1. District shall not be liable to consultant/contractor for any costs or expenses paid or incurred by consultant/contractor unless agreed to and approved by the District.
4. Consultant/contractor shall furnish, at their own expense, all labor, materials, equipment, supplies and other items necessary to complete the services to be provided pursuant to this Agreement.
5. Consultant/contractor acknowledges and agrees that it is the sole responsibility of the consultant/contractor to report as income its compensation received from District and to make the requisite tax filings and payments to the appropriate federal, state, or local tax authority. No part of consultant/contractors compensation shall be subject to withholding by District for the payment of social security, unemployment, or disability insurance or other similar state or federal tax obligations.
5. All consultants/contractors who work directly with students shall complete a background check per the requirements in Education Code Section 45125.1 and certify that it will provide a drug-free workplace by performing certain specified acts mandated by Government Code Sections 8350 et seq., the Drug-Free Workplace Act of 1990. Initials WJ
7. The failure of District or consultant/contractor to see redress for violation of, or to insist upon, the strict performance of any term or condition of this Agreement, shall not be deemed a waiver by that party or such term or condition, or prevent a subsequent similar act from again constituting a violation of such term or condition.
3. If any term, condition, or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force and effect and shall not be affected, impaired or invalidated in any way.
7. The terms and conditions of this Agreement shall be governed by the laws of the State of California with venue in Orange County, California.
0. Each of the parties signing this Agreement warrants to the other that he or she has the full authority of the entity on behalf of which his or her signature is made.
1. Consultant/contractor agrees that it will not engage in unlawful discrimination in employment of persons because of race, color, religious creed, national origin, ancestry, physical handicap, medical condition, marital status, or sex of such persons.
2. Consultant/contractor agrees that all technologies, formulae, procedures, processes, methods, writings, ideas, dialogue, compositions, recordings, teleplays, and video productions prepared for, written for, submitted to the District and/or used in connection with the Agreement, shall be wholly original to Consultant/contractor and shall not be copied in whole or in part from any other sources, except that submitted to consultant/contractor by District as a basis for such services.
3. If consultant/contract is involved in any public works contract, as defined in California Labor Code Section 1720, where labor and material exceeds \$1,000,000, the contract shall be subject to the prevailing wage law currently in effect by order of the Director of Industrial Relations, State of California. Copies of the prevailing wage scales are available for inspection on line at the State of California, Department of Industrial Relations at www.dir.ca.gov.
4. The parties to the Agreement shall be excused from performance thereunder during the time and to the extent that they are prevented from obtaining, delivering or performing by act of God, fire, strike, loss, or shortage of transportation facilities, lock-out, commandeering of materials, products, plants or facilities by the government, when satisfactory evidence thereof is presented to the District, provided that it is satisfactorily established that the nonperformance is not due to the fault or neglect of the party not performing.
5. It is the policy of the Placentia-Yorba Linda Unified School District Board of Education that in connection with all work or services performed under this Agreement there will be no discrimination against any employee engaged in the work because of race, color, ancestry, sex, national origin, handicapping condition, or religious creed, and therefore the consultant/contractor agrees to comply with applicable Federal and California laws including, but not limited to, Government Code Section 12940, et seq.

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

**INDEPENDENT CONTRACTOR AGREEMENT WITH BUILDING BLOCK ENTERTAINMENT
FOR AN ASSEMBLY AT FAIRMONT ELEMENTARY SCHOOL**

Background

This agreement is for a student assembly “Voices for Good Choices” with Obeidah Thomas and Mark Beckwith for TK through 2nd-grade students at Fairmont Elementary School on February 28, 2024. Teamwork, behavior, perseverance, respect, safety, and kindness are addressed in this elementary school assembly by the performing duo Razzle Bam Boom. “Voices for Good Choices” will demonstrate how students can make better decisions by involving them in fun skits onstage and in the audience.

Financial Impact

PTA Gift Funds, NTE: \$1,795

Administrator

Dr. Olivia Yaung, Assistant Superintendent, Educational Services
Dr. Liz Leon, Director of Elementary Education

PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
INDEPENDENT CONSULTANT/CONTRACTOR AGREEMENT

THIS AGREEMENT is made and entered into this 12TH day of DECEMBER, 2023, by and between BUILDING BLOCK ENTERTAINMENT, hereinafter referred to as "Consultant," and the Placentia-Yorba Linda Unified School District, hereinafter referred to as "District."

WHEREAS, the District is in need of special services and advice in financial, economic, accounting, engineering, or administrative matters; and
WHEREAS, Consultant is specially trained, experienced, and competent to provide the special services and advice required; and
WHEREAS, such services are needed on a limited basis;
NOW, THEREFORE, the parties hereto agree as follows:

1. SERVICES TO BE PROVIDED BY CONSULTANT/CONTRACTOR: (Use attachment if more room needed)

(3) PERFORMANCES OF "VOICES FOR GOOD CHOICES" FOR TK - 2ND GRADES

- 2. The Consultant/Contractor will commence providing services under this AGREEMENT on 2/28/2024 and will diligently perform as required and complete performance by 2/28/2024. The Consultant/Contractor will perform said services as an independent Consultant/Contractor and not as an employee of the District.
3. The District will prepare and furnish to the Consultant/Contractor upon request such information as is reasonably necessary to the performance of this AGREEMENT.
4. The District shall pay the Consultant/Contractor the total amount of \$ 1,795.00 for services rendered pursuant to this AGREEMENT.
5. The District may at any time for any reason terminate this AGREEMENT and compensate Consultant/Contractor only for services rendered to the date of the termination.
6. The Consultant/Contractor agrees to and shall defend and indemnify the Placentia-Yorba Linda Unified School District, its Board, officers, agents and employees, and volunteers from every claim or demand and every liability, or loss, damage, or expense of any nature whatsoever which may be incurred by reason of the Consultant's/Contractor's performance or lack of performance pursuant to this Agreement.
7. This AGREEMENT is not assignable without written consent of the parties hereto.
8. Consultant/Contractor shall comply with all applicable federal, state, and local laws, rules, regulations, and ordinances including worker's compensation.
9. Consultant/Contractor, if an employee of another public agency, certifies that consultant/contractor will not receive salary or remuneration, other than vacation pay, as an employee of another public agency, for the actual time in which services are actually being performed pursuant to this AGREEMENT.
10. Insurance requirements are on the reverse side of this Agreement. All insurance and other documentation must be delivered to the District prior to the consultant/contractor performing services.
11. Consultant/Contractor must meet the fingerprint requirements specified in Education Code Section 45125.1, and as described on the reverse side of this form.
12. Consultant signature below is incontrovertible evidence that the terms and conditions of this Agreement have been read and agreed to.

IN WITNESS WHEREOF, the parties hereto have caused this AGREEMENT to be executed.

CONSULTANT:

Name of Vendor: Building Block Entertainment

Is individual retired from Cal STRS: Yes No

from CalPERS: Yes No If yes, date retired:

Signature: [Handwritten Signature]

Phone #: 818-422-1872

Fax #: 818-979-7198

Date: 11/9/2023

Social Security/Tax ID Tax ID: 27-179204

DISTRICT:

Placentia-Yorba Linda Unified School District

By: [Signature]

Assistant Superintendent, Business Services

Address: 1301 E. Orangethorpe, Placentia, CA 92870

Date:

Approved by Board:

(Date)

TERMS AND CONDITIONS OF AGREEMENT

INSURANCE REQUIREMENTS: During the term of this Agreement, consultant/contractor shall maintain insurance documentation per the limit and requirements outlined:

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Certificate Holder and Additional Insured is Placentia-Yorba Linda Unified School District

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Worker's Compensation Insurance: The contractor/consultant/service provider shall maintain a minimum of \$1,000,000 per occurrence, unless the business is a sole proprietorship. Initials MB

Professional Consultants, which include, but are not limited to, attorneys, medical providers, dental providers, psychologists, psychiatrists, and physical therapists must provide all insurance shown above AND a minimum of \$ 3,000,000 per occurrence of sexual molestation coverage AND Professional Liability insurance with minimum coverage of \$1,000,000 per occurrence and \$2,000,000 aggregate. Initials MB

The District must be in receipt of all insurance certificates prior to the commencement of any work. Insurance and Bond providers must be "A+ or A++" rated or better as reflected in "Best's Key Rating Guide" Insurance policies must carry a 30-day cancellation clause.

It is required that every contractor/consultant/service provider/professional consultant working for the Placentia-Yorba Linda Unified School District meet the insurance requirements listed. Prior to commencing work, and continuing during the life of the project, contractor shall acquire, and require all subcontractors, if any, to acquire and maintain such insurance. Failure to furnish the requested insurance will be considered default of contractor/consultant/vendor. Initials MB

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3. District shall not be liable to consultant/contractor for any costs or expenses paid or incurred by consultant/contractor unless agreed to and approved by the District.
4. Consultant/contractor shall furnish, at their own expense, all labor, materials, equipment, supplies and other items necessary to complete the services to be provided pursuant to this Agreement.
5. Consultant/contractor acknowledges and agrees that it is the sole responsibility of the consultant/contractor to report as income its compensation received from District and to make the requisite tax filings and payments to the appropriate federal, state, or local tax authority. No part of consultant/contractors compensation shall be subject to withholding by District for the payment of social security, unemployment, or disability insurance or other similar state or federal tax obligations.
6. All consultants/contractors who work directly with students shall complete a background check per the requirements in Education Code Section 45125.1 and certify that it will provide a drug-free workplace by performing certain specified acts mandated by Government Code Sections 8350 et seq., the Drug-Free Workplace Act of 1990. Initials MB
7. The failure of District or consultant/contractor to see redress for violation of, or to insist upon, the strict performance of any term or condition of this Agreement, shall not be deemed a waiver by that party or such term or condition, or prevent a subsequent similar act from again constituting a violation of such term or condition.
8. If any term, condition, or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force and effect and shall not be affected, impaired or invalidated in any way.
9. The terms and conditions of this Agreement shall be governed by the laws of the State of California with venue in Orange County, California.
0. Each of the parties signing this Agreement warrants to the other that he or she has the full authority of the entity on behalf of which his or her signature is made.
1. Consultant/contractor agrees that it will not engage in unlawful discrimination in employment of persons because of race, color, religious creed, national origin, ancestry, physical handicap, medical condition, marital status, or sex of such persons.
2. Consultant/contractor agrees that all technologies, formulae, procedures, processes, methods, writings, ideas, dialogue, compositions, recordings, teleplays, and video productions prepared for, written for, submitted to the District and/or used in connection with the Agreement, shall be wholly original to Consultant/contractor and shall not be copied in whole or in part from any other sources, except that submitted to consultant/contractor by District as a basis for such services.
3. If consultant/contract is involved in any public works contract, as defined in California Labor Code Section 1720, where labor and material exceeds \$1,000.00, the contract shall be subject to the prevailing wage law currently in effect by order of the Director of Industrial Relations, State of California. Copies of the prevailing wage scales are available for inspection on line at the State of California, Department of Industrial Relations at www.dir.ca.gov.
4. The parties to the Agreement shall be excused from performance thereunder during the time and to the extent that they are prevented from obtaining, delivering or performing by act of God, fire, strike, loss, or shortage of transportation facilities, lock-out, commandeering of materials, products, plants or facilities by the government, when satisfactory evidence thereof is presented to the District, provided that it is satisfactorily established that the nonperformance is not due to the fault or neglect of the party not performing.
5. It is the policy of the Placentia-Yorba Linda Unified School District Board of Education that in connection with all work or services performed under this Agreement there will be no discrimination against any employee engaged in the work because of race, color, ancestry, sex, national origin, handicapping condition, or religious creed, and therefore the consultant/contractor agrees to comply with applicable Federal and California laws including, but not limited to, Government Code Section 12940, et seq.



CONTRACT FOR SCHOOL ASSEMBLY PERFORMANCE

Please e-sign this contract,
or download it, sign it, and fax it to (818) 979-7198 (no cover sheet is required),
or email signed contract to scheduleassemblies@gmail.com.

The Shows That Teach duo will perform the program entitled: "Voices for Good Choices"
Name of school where performance is held: Fairmont Elementary
The performance(s) shall begin at: 8:30am, 9:30am, 10:25am (program length: approx. 45 min.)
The assembly shall be performed on the following date: Wednesday, February 28, 2024
School address: 5241 Fairmont Blvd. Yorba Linda, CA 92886 United States
School contact person: Cyndi Green
The total fee for this engagement: \$1,795.00
Please make check payable to Building Block Entertainment Inc. EIN 27-1719204
Deposit due: \$0.00

Technical requirements:

1. **An additional \$100 will be added to the above fee for outdoor performances.** (For technical reasons the "Kids for Kindness Tour" CANNOT be performed outdoors.)
2. **Before signing this contract, please verify that this date is recorded on your school calendar.**
3. Performers will require the use of a table.
4. Performers require access to the performing area at least 60-minutes before the performance time is required. Performers require 55-minutes to load in and set up.
5. A performing space or stage of at least 15' wide x 15' deep is required.
6. The performers will furnish their own microphones and sound system unless they use an airline to fly to your school destination.
7. Once the show has ended, performers will need an additional 30-minutes to remove props and sound equipment from the stage.
8. Please arrange for a school representative such as a custodian to be present at setup time (60 min. before the first performance) to direct performers to the stage lighting controls, table, electrical outlets, and restrooms.
9. Performers require at least 10-minutes to reset the stage between multiple performances.
10. This contract is subject to cancellation by Razzle Bam Boom (Building Block Entertainment Inc.) due to legitimate illness, accidents, acts of God or other conditions beyond the control of the performers, but will be rescheduled on a mutually agreeable date.
11. The total fee is due with a cancellation made by the school the same day as the scheduled performance (for any reason).
12. When a Building Block Entertainment (Shows That Teach) performer travels to the agreed location to perform and is unable to perform due to circumstances beyond the control of the performer or Building Block Entertainment - e.g. fire, a major earthquake, an electrical outage, an unplanned school closure, rain (if outdoors), etc. - Building Block Entertainment is to be paid in full.
13. You may reach the performers directly at the following cell phone: (760) 224-0567

Signature for agreement: _____

[Click Here to Read and Sign the Document](#)

Signature for Building Block Entertainment Inc.:

BUILDING BLOCK ENTERTAINMENT INC. 5243 COMERCIO AVE. WOODLAND HILLS, CA 91364 WWW.SHOWSTHATTEACH.COM (760) 224-0567

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
 See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Building Block Entertainment Inc.	
2 Business name/disregarded entity name, if different from above (dba) Shows That Teach	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ▶ _____	<input type="checkbox"/> C Corporation <input checked="" type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>	
5 Address (number, street, and apt. or suite no.) See instructions. 5243 Comercio Ave	Requester's name and address (optional)
6 City, state, and ZIP code Woodland Hills, CA 91364	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)																																														
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="9" style="text-align: center; font-size: 0.8em;">Social security number</td> </tr> <tr> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> <td style="width: 25px; height: 25px;"></td> </tr> <tr> <td colspan="9" style="text-align: center; font-size: 0.8em;">or</td> </tr> <tr> <td colspan="9" style="text-align: center; font-size: 0.8em;">Employer identification number</td> </tr> <tr> <td style="width: 25px; height: 25px; text-align: center;">2</td> <td style="width: 25px; height: 25px; text-align: center;">7</td> <td style="width: 25px; height: 25px; text-align: center;">-</td> <td style="width: 25px; height: 25px; text-align: center;">1</td> <td style="width: 25px; height: 25px; text-align: center;">7</td> <td style="width: 25px; height: 25px; text-align: center;">1</td> <td style="width: 25px; height: 25px; text-align: center;">9</td> <td style="width: 25px; height: 25px; text-align: center;">2</td> <td style="width: 25px; height: 25px; text-align: center;">0</td> </tr> </table>	Social security number																		or									Employer identification number									2	7	-	1	7	1	9	2	0
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or																																														
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Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.																																														

Part II Certification	
Under penalties of perjury, I certify that:	
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and	
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and	
3. I am a U.S. citizen or other U.S. person (defined below); and	
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.	
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.	
Sign Here	Signature of U.S. person ▶
Date ▶ 8-10-23	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.



SPECIALTY CERTIFICATE OF LIABILITY INSURANCE

INSURANCE AGENCY

DATE
(MM/DD/YYYY)
11/09/2023

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must have **ADDITIONAL INSURED** provisions or be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Specialty Insurance Agency Performers of the U.S. 3432 Denmark Ave #231 Eagan, MN 55123		Contact Name: Heather Weiss Zenzen Phone: 715-246-8908 FAX: 715-246-8908 Email: certs@specialtyinsuranceagency.com	
		INSURERS AFFORDING COVERAGE	NAIC #
INSURED PERFORMERS OF THE U.S. AND ITS PARTICIPATING MEMBERS: Mark O. Beckwith dba Building Block Entertainment, Razzle Bam Boom, Shows That Teach 5243 Comercio Avenue Woodland Hills, CA 91364		INSURER A: Evanston Insurance Company	35378
		INSURER B:	
		INSURER C:	
		INSURER D:	

COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC	X	X	2CN0178-3056	07/25/2023	07/24/2024	EACH OCCURRENCE	\$ 3,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 300,000
							MED EXP (Any one person)	\$ 5,000
							PERSONAL & ADV INJURY	\$ 3,000,000
							GENERAL AGGREGATE	\$ 5,000,000
							PRODUCTS - COMP/OP AGG	\$ 5,000,000
A	PERFORMER ASSISTANT(S)						EACH OCCURRENCE	\$
							AGGREGATE	\$
A	BUSINESS PERSONAL PROPERTY - INLAND MARINE						AGGREGATE	\$
A	SEXUAL ABUSE AND MOLESTATION <input type="checkbox"/> OCCUR						EACH OCCURRENCE	\$
							AGGREGATE	\$
A	DATA BREACH AND CYBER LIABILITY COVERAGE						AGGREGATE	\$
A	EQUIPMENT LEASED OR RENTED						AGGREGATE	\$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS

PERFORMER IS A NAMED INSURED AS A MEMBER OF PERFORMERS OF THE U.S.:

Mark O. Beckwith dba Building Block Entertainment, Razzle Bam Boom, Shows That Teach

Additional Insured: The Placentia-Yorba Linda Unified School District; its Board and its officers, agents, employees, and volunteers shall be named as Additional Insureds, by separate endorsement. Any insurance maintained by the Use of Facilities applicant(s) shall be primary and non-contributory.

Email: cgreen@pylusd.org Ongoing For Policy Period

Insured for: Comedian, Children's Entertainer, Puppeteer, Musician, Singer

CERTIFICATE HOLDER

Placentia-Yorba Linda Unified School District
 1301 E. Orangethorpe Aveue
 Placentia, CA 92870

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE INSURER AFFORDING COVERAGE WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE

Heather Weiss Zenzen

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**ADDITIONAL INSURED – STATE OR GOVERNMENTAL
AGENCY OR SUBDIVISION OR POLITICAL
SUBDIVISION – PERMITS OR AUTHORIZATIONS**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

State Or Governmental Agency Or Subdivision Or Political Subdivision:

Placentia-Yorba Linda Unified School District
1301 E. Orangethorpe Aveue
Placentia, CA 92870

The Placentia-Yorba Linda Unified School District; its Board and its officers, agents, employees, and volunteers shall be named as Additional Insureds, by separate endorsement. Any insurance maintained by the Use of Facilities applicant(s) shall be primary and non-contributory.

Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

A. Section II – Who Is An Insured is amended to include as an additional insured any state or governmental agency or subdivision or political subdivision shown in the Schedule, subject to the following provisions:

- 1. This insurance applies only with respect to operations performed by you or on your behalf for which the state or governmental agency or subdivision or political subdivision has issued a permit or authorization.

However:

- a. The insurance afforded to such additional insured only applies to the extent permitted by law; and
- b. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

2. This insurance does not apply to:

- a. "Bodily injury", "property damage" or "personal and advertising injury" arising out of operations performed for the federal government, state or municipality; or
- b. "Bodily injury" or "property damage" included within the "products-completed operations hazard".

B. With respect to the insurance afforded to these additional insureds, the following is added to Section III – Limits Of Insurance:

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

- 1. Required by the contract or agreement; or
- 2. Available under the applicable Limits of Insurance shown in the Declarations;

whichever is less.

This endorsement shall not increase the applicable Limits of Insurance shown in the Declarations.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

**PRIMARY AND NONCONTRIBUTORY –
OTHER INSURANCE CONDITION**

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART

The following is added to the **Other Insurance** Condition and supersedes any provision to the contrary:

Primary And Noncontributory Insurance

This insurance is primary to and will not seek contribution from any other insurance available to an additional insured under your policy provided that:

(1) The additional insured is a Named Insured under such other insurance; and

(2) You have agreed in writing in a contract or agreement that this insurance would be primary and would not seek contribution from any other insurance available to the additional insured.

**CONTRACTOR'S CERTIFICATE REGARDING ALCOHOLIC BEVERAGE and
TOBACCO-FREE CAMPUS POLICY**

The CONTRACTOR agrees that it will abide by and implement the DISTRICT's Alcoholic Beverage and Tobacco-Free Campus Policy, which prohibits the use of alcoholic beverages and tobacco products, at any time, on DISTRICT-owned or leased buildings, on DISTRICT property and in DISTRICT vehicles. The CONTRACTOR shall procure signs stating "ALCOHOLIC BEVERAGE AND TOBACCO USE IS PROHIBITED" and shall ensure that these signs are prominently displayed in all entrances to school property at all times.

DATE: 11/9/2023

Building Block Entertainment Inc. DBA "Shows That Teach"
CONTRACTOR

By: 
Signature

**CONTRACTOR/CONSULTANT CERTIFICATE REGARDING DRUG-FREE
WORKPLACE**

This Drug-Free Workplace Certification form is required from all successful *bidders/contractors/consultants* pursuant to the requirements mandated by Government Code Sections 8350 et seq., the Drug-Free Workplace Act of 1990. The Drug-Free Workplace Act of 1990 requires that every person or organization awarded a contract or grant for the procurement of any property or service from any State agency must certify that it will provide a drug-free workplace by performing certain specified acts. In addition, the Act provides that each contract or grant awarded by a State agency may be subject to suspension of payments or termination of the contract or grant, and the contractor, consultant or grantee may be subject to debarment from future contracting, if the contracting agency determines that specified acts have occurred.

Pursuant to Government Code Section 8355, every person or organization awarded a contract or grant from a State agency shall certify that it will provide a drug-free workplace by doing all of the following:

- a) Publishing a statement, notifying employees that the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited in the person's or organization's workplace, and specifying actions which will be taken against employees for violations of the prohibition;
- b) Establishing a drug-free awareness program to inform employees about all of the following:
 - 1) The dangers of drug abuse in the workplace;
 - 2) The person's or organization's policy of maintaining a drug-free workplace;
 - 3) The availability of drug counseling, rehabilitation and employee-assistance programs; and
 - 4) The penalties that may be imposed upon employees for drug abuse violations;
- c) Requiring that each employee engaged in the performance of the contract or grant be given a copy of the statement required by subdivision (a) and that, as a condition of employment on the contract or grant, the employee agrees to abide by the terms of the statement.

I, the undersigned, agree to fulfill the terms and requirements of Government Code Section 8355 listed above and will (a) publish a statement notifying employees concerning the prohibition of controlled substance at the workplace, (b) establish a drug-free awareness program, and (c) require each employee engaged in the performance of the contract be given a copy of the statement required by section 8355(a) and require such employee agree to abide by the terms of that statement.

I also understand that if the Placentia- Yorba Linda Unified School District determines that I have either (a) made a false certification herein, or (b) violated this certification by failing to carry out the requirements of Section 8355, that the contract awarded herein is subject to termination, suspension of payments, or both. I further understand that, should I violate the terms of the Drug-Free Workplace Act of 1990, I may be subject to debarment in accordance with the requirements of Sections 8350 et seq.

I acknowledge that I am aware of the provisions of Government Code Sections 8350 et seq. and hereby certify that I will adhere to the requirements of the Drug-Free Workplace Act of 1990.

DATE: 11/9/2023

Building Block Entertainment Inc. DBA "Shows That Teach"

CONTRACTOR/CONSULTANT

By: 
Signature

CONTRACTOR CERTIFICATION REGARDING BACKGROUND CHECKS

Building Block Entertainment Inc. DBA "Shows That Teach"

_____ certifies that it has performed one of the following:

[Name of contractor/consultant]

- Pursuant to Education Code Section 45125.1, Contractor has conducted criminal background checks, through the California Department of Justice, of all employees providing services to the Placentia- Yorba Linda Unified School District, pursuant to the contract/purchase order dated _____, and that none have been convicted of serious or violent felonies, as specified in Penal Code Sections 1192.7(c) and 667.5(c), respectively.

As further required by Education Code Section 45125.1, attached hereto as Attachment "A" is a list of the names of the employees of the undersigned who may come in contact with pupils.

OR

- Pursuant to Education Code Section 45125.2, Contractor will ensure the safety of pupils by one or more of the following methods:

- 1) The installation of a physical barrier at the worksite to limit contact with pupils.
- (2) Continual supervision and monitoring of all employees of the entity by an employee of the entity whom the Department of Justice has ascertained has not been convicted of a violent or serious felony.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date November 9, 2023

Building Block Entertainment Inc. DBA "Shows That Teach"
[Name of Contractor/Consultant]



By its: President, Mark O. Beckwith



Date: Monday November 6, 2023
Number Invoice #: 3707

INVOICE

FROM:
Shows That Teach / Building Block Entertainment Inc.
5243 Comercio Ave., Woodland Hills, CA 91364
(818) 422-1872
mark@showsthatteach.com

When a Building Block Entertainment (Shows That Teach) performer travels to the agreed location to perform but is unable to perform due to circumstances beyond the control of the performer or Building Block Entertainment - e.g. fire, a major earthquake, an electrical outage, an unplanned school closure, rain (if outdoors), etc. - Building Block Entertainment is to be paid in full.

TO: Fairmont Elementary, Yorba Linda
5241 Fairmont Blvd.
Yorba Linda, CA 92886

Description

Total

Regarding School Assembly "Voices for Good Choices" Provided on Wednesday, February 28, 2024.		\$1,795.00
	Total	\$1,795.00
	Deposit	No Deposit Due
	Balance Due	February 28, 2024

PLEASE MAKE CHECK PAYABLE TO BUILDING BLOCK ENTERTAINMENT INC.
(Please let us know if this has been sent to the wrong person OR please forward it to the correct person.)

Thank you.

Anne L. Korna

OK TO PAY

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

IFLY INDOOR SKYDIVING STEM PROGRAM FIELD TRIP FOR EL CAMINO REAL HIGH SCHOOL STUDENTS

Background

The iFLY Indoor Skydiving is a science, technology, engineering, math (STEM) education program that uses iFLY's unique vertical wind tunnel facility to make STEM learning exciting, relevant, and accessible to all students. The field trip includes pre- and post-field trip activities to conduct in the classroom, online resources, an interactive presentation, a physics demonstration, a classroom investigation and experimentation of flight performance, safety training, flying instruction, and flying time with a one-on-one, highly-trained and certified instructor. This adventure provides an increased awareness of STEM careers and how STEM is used in the real world. Students will participate in various scientific experiments to increase their understanding of fluids and how they exert forces on solid objects; algebraic thinking to understand proportional relationships, decimals, scientific notation and unit conversions to do various calculations, graphing, and interpreting results; and understanding variability, uncertainty, and error in experimental results culminating in an experiential flight experience reinforcing the math and science standards learned. The district will provide bus transportation to and from the event for twenty-four students and two chaperones.

The purpose of the trip is to reinforce the California State Content Standards in mathematics and the Next Generation Science Standards (NGSS). This experiential learning supports language development for long-term English learners. A contract must be approved to participate in this collaboration with iFly.

Financial Impact

Site Funds, NTE: \$1,000

Administrator

Dr. Olivia Yaung, Assistant Superintendent, Educational Services

Dr. William Gray, Executive Director, Secondary Education

**EL CAMINO REAL HIGH SCHOOL
IFLY INDOOR SKYDIVING STEM PROGRAM FIELD TRIP
Ontario, California
February 22, 2024**

Itinerary

Thursday, February 22

8:00 a.m.	Call time at El Camino Real High School; meet with advisors, chaperones and students to review policies, behavioral expectations, and the school's code of conduct
9:00 a.m.	Depart school by district-approved buses
10:00 a.m.	Arrive and check-in at IFly Indoor Skydiving, Ontario
10:30 a.m.	STEM class with Virtual Educator (VE)
11:00 a.m.	Flight Safety and Gear
11:30 a.m.	Fly!
12:00 p.m.	Lab Activity
12:30 p.m.	Grand Finale
1:00 p.m.	Departure

Prepared for

Placentia-Yorba Linda Unified School District

1301 East Orangethorpe Avenue

Placentia CA 92870

Linda Crossno
El Camino Real Teacher
lcrossno@pylUSD.org
7145883029

Reservation Date: February 22, 2024

Start Time: 10:00am

Reservation #: 592988

Location: Ontario

Products & Services

Products & Services	Billing Frequency	Quantity	Unit price	Price
STEM Field Trip: Title 1 Rate Includes STEM class with educator, physics demonstration, safety/training class, lab activity & 1 flight		24	\$24.99	\$599.76

Total

\$599.76

Comments

Terms and Conditions

Paying with Credit/Debit Card or ACH: *iFLY Preferred Method of Payment*

- **Payment Deadline:** Full payment must be made 7 days prior to the event. Any request for headcount reduction within 7 days of the event cannot be accommodated.
- **Cancellation Policy:** Cancellations within 7 days of the event will result in forfeiture of payment.
- **Adding Participants:** To add additional guest or flyers, please contact us to check availability.

Paying by Check:

- **Proof of Payment Deadline:** Proof of payment in the form of a scanned image of the cut check must be submitted 7 days prior to the event.
- **Delivering the Check:** The physical check must be brought on the day of the event. Failure to provide the physical check will result in the inability to host your group. The reservation total must match the amount provided on the check as proof of payment 7 days prior to the event.
- **Adding Participants:** If approved and within 7 days, a separate credit/debit card will be required to cover the remaining balance and paid prior to arrival.

Signature

Before you sign, an email must be sent to you to verify your identity. Find your profile below to request a verification email.

Linda Crossno
lcrossno@pylusd.org

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

**RENEW LICENSES WITH ZSPACE FOR SOFTWARE IN SUPPORT OF MIDDLE SCHOOL
STEM LABS FOR THE 2023-24 SCHOOL YEAR**

Background

In 2016, as part of the California Career Pathways Trust Grant implementation, PYLUSD updated the existing STEM labs at our middle schools. The zSpace software licenses were previously bundled with the Pitsco, Inc. agreement, but zSpace now requires a direct renewal.

The middle school STEM labs provide an opportunity for students to apply science, math, and engineering concepts to solve real-world problems. The STEM labs also allow students to explore STEM-related careers and bridge to the CareerLink Academies and Pathways at the high school level. The zSpace all-in-one computers with augmented reality (AR) and virtual reality (VR) are components of the Pitsco STEM lab curriculum. The zSpace AR and VR capabilities permit students to engage in activities that would not be feasible in person, such as configuring current flow in an electrical system or navigating the internal workings of a live human heart.

Financial Impact

ESSA Title IV Student Support Funds, NTE: \$2,325

Administrator

Dr. Olivia Yaung, Assistant Superintendent of Educational Services
Dr. William Gray, Executive Director of Secondary Education



2050 Gateway Place, Suite 100-302
 San Jose, CA 95110-1036
 Phone: (408) 498-4050
 Email: orders@zspace.com

Quote #: Q-27569

Created On: 11/16/2023
Quote Expires On: 12/20/2023
Expected Start Date: 12/1/2023
Prepared By: David Elliott

Bill To:

Travis Ranch School
 5200 Via de la Escuela
 Yorba Linda
 CA
 92887
 US

Ship To:

Travis Ranch School
 5200 Via de la Escuela
 Yorba Linda
 CA
 92887
 US

Product Code	Product Description	QTY	List Price	Term	DISC	Net Price	Total Price
EDU-SW-CSA-02-12	*AIO SW License: VIVED Science	3	USD 250.00	12.00		USD 250.00	USD 750.00
EDU-SW-ZEM-01-12	SW License: Newton's Park A3, Franklin's Lab A3, Euclid's Shapes, Experiences	3	USD 400.00	12.00		USD 400.00	USD 1,200.00
EDU-SVC-RNW-00-01	zSpace hosts and facilitates a Remote Planning Call and a Remote Tech Check. Does not include support for Windows Updates or other software not sold and fulfilled by zSpace. Required for all renewal and add-on orders.	1	USD 750.00		USD 375.00	USD 375.00	USD 375.00
TOTAL:							USD 2,325.00

Memo to Customer:

***Device-Specific Software:** All device-specific licenses will expire on 11/30/2024
****User-Specific Software:** All user-specific licenses will expire 365 days from the date of activation. All activations must occur by 11/30/2024

Tax is not included in this quote and are the responsibility of the customer.



2050 Gateway Place, Suite 100-302
 San Jose, CA 95110-1036
 Phone: (408) 498-4050
 Email: orders@zspace.com

Quote #: Q-27569

Created On: 11/16/2023
Quote Expires On: 12/20/2023
Expected Start Date: 12/1/2023
Prepared By: David Elliott

Quotation is valid for 30 days. This quote, along with the terms and conditions of purchase and the software license(s) which may be viewed here <http://zspace.com/legal> , and on the attached documentation constitute the entire agreement between zSpace and the customer. If VIVED-Anatomy products are purchased, those specific products shall be fulfilled and services shall be provided directly by VIVED-Anatomy, Inc. zSpace provides no warranty with respect to the VIVED-Anatomy, Inc. products and services.

To place an offer to purchase based upon this quotation, please sign and return this form and your purchase order (if not using this form as purchase order) to:

zSpace, Inc.
 2050 Gateway Place, Suite 100-302
 San Jose, Ca 95110-1036

Email: orders@zspace.com
Phone: (408) 498-4050
DUNS: 799203257 CAGE: 5K3H4

Customer initial if using this form as a purchase order: _____ Sales Tax Resale Certificate #:

VIVED and VIVED-Anatomy, Inc. and combinations thereof are trademarks of VIVED-Anatomy, Inc., in the U.S. and/or other countries. zSpace®, the zSpace logo and combinations thereof are registered trademarks of zSpace, Inc. in the U.S. and/or other countries. All rights reserved.



Signature: _____
 Printed Name: _____
 Title: _____
 Dated: _____

Signature: _____
 Printed Name: _____
 Title: _____
 Dated: _____

New Customer Account Form

Name _____ Fed Tax ID # _____

Buyer Name _____ Buyer Telephone # _____

Bill To Information	Ship To Information (For Shipments)
---------------------	--

Contact Name: _____ Contact Name: _____

Contact Phone: _____ Contact Phone: _____

Contact Fax: _____ Contact Fax: _____

Billing e-mail _____ Receiving e-mail: _____

Street Address: _____ Street Address: _____

City: _____ City: _____

State: _____ State: _____

Zip / Postal Code: _____ Zip / Postal Code: _____

Country: _____ Country: _____

Technology Contact (For Setup/Install)	Software Renewal Contact
---	--------------------------

Contact Name: _____ Contact Name: _____

Contact Phone: _____ Contact Phone: _____

IT E-mail _____ E-mail: _____

Software License E-mail
(if not same as above) _____

Education/Curriculum Contact (For Professional Development)
--

Contact Name: _____

Contact Phone: _____

PLEASE ATTACH RESALE / SALES TAX EXEMPTION CERTIFICATE

email completed form to: orders@zspace.com

Required with return of quote/Purchase Order prior to completion of the sales order process.

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

CONSIDERATIONS FOR ADDITIONS TO THE CORE AND EXTENDED READING LISTS

Background

In accordance with Board Policy 6161.3, three novels are being brought forward to the Board for adoption consideration to the core and extended reading lists after successfully completing the Literature Review Committee and classroom pilot processes during the 2022-23 school year. The Curriculum Council subsequently approved the books for Board recommendation and they have completed the 30-day public display period. The three novels are listed below.

A Long Way Home by Larry Buttrose and Saroo Brierley (for use in ninth-grade honors ELA)

A Fish in a Tree by Lynda Mullaly Hunt (for use in fifth-grade ELA)

Resistance by Jennifer A. Nielsen (for use in sixth-grade honors ELA)

Financial Impact

Site Funds NTE: \$1,500

Administrator

Dr. Olivia Yaung, Assistant Superintendent, Educational Services

Dr. Will Gray, Executive Director, Secondary Education

Dr. Liz Leon, Director, Elementary Education

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

ANNUAL CALIFORNIA ASSOCIATION OF STUDENT LEADERS (CASL) MIDDLE SCHOOL STATE CONFERENCE

Background

The Associated Student Body (ASB) for all middle schools is requesting permission to attend the California Association of Student Leaders (CASL) Middle School State Conference, April 11-13, 2024, in Ontario, California. Up to thirty-six students per school and chaperones with a ratio of 12:1 per school will attend. District school buses/and or parents will provide transportation to and from the hotel (transportation different per school site). The students and their advisor(s) will be staying at the DoubleTree Hotel in Ontario, where the event will be held. Two school days will be missed.

The conference is an excellent opportunity for students to develop valuable leadership skills and demonstrate the acquired skills that they have learned during the 2023-24 school year. Students will also have the opportunity to develop interpersonal relationships with peers, utilize leadership abilities, and realize the benefits of responsibility and personal accountability. Middle school and high school students from Placentia-Yorba Linda Unified have attended CASL conferences for the past 16 years. The district will be augmenting the cost for Valadez Middle School Academy's ASB transportation to attend the conference.

Financial Impact

Supplemental Funds, NTE: \$1,500

Administrator

Dr. Olivia Young, Assistant Superintendent, Educational Services
Dr. Will Gray, Executive Director, Secondary Education
Dr. Christa Borgese, Principal

**BERNARDO YORBA MIDDLE SCHOOL, KRAEMER MIDDLE SCHOOL, TRAVIS RANCH
MIDDLE SCHOOL, TUFFREE MIDDLE SCHOOL, VALADEZ MIDDLE SCHOOL, AND
YORBA LINDA MIDDLE SCHOOL
ANNUAL CALIFORNIA ASSOCIATION OF STUDENT LEADERS MIDDLE
SCHOOL STATE CONFERENCE
Ontario, CA
April 11-13, 2024**

Itinerary

Thursday, April 11

8:00 a.m.	Students meet at their school site with advisors and chaperones and review policies, behavioral expectations, and the school's code of conduct, depart from the school site via district bus or via parent's transportation to the hotel.
10:00 a.m.	Registration, lunch, pre-conference activities, and interactive games
1:30 p.m.	Large group sessions
4:15 p.m.	Opening general session, keynote speaker
6:00 p.m.	Dinner
7:45 p.m.	Area meetings
9:30 p.m.	Closing session, school meetings
10:00 p.m.	Lights out

Friday, April 12

7:30 a.m.	Breakfast
8:45 a.m.	Large group meetings
9:30 a.m.	General session, keynote speaker
10:55 a.m.	Workshop sessions
12:00 p.m.	Area meetings
12:30 p.m.	Lunch
1:30 p.m.	Interstate session
3:30 p.m.	Workshop sessions
6:00 p.m.	Dinner
7:00 p.m.	Special activities
9:30 p.m.	Closing session, school meetings

Saturday, April 13

8:00 a.m.	Breakfast
9:10 a.m.	Workshops
10:00 a.m.	Service project
11:30 a.m.	Closing session, keynote speaker
1:00 p.m.	Students leaving for home



Not a CADA Member? Join Today

VIRTUAL EVENTS/WEBINARS

AREA REGIONAL 1-DAY CONFERENCES

CADA STATE CONVENTION (ADVISORS)

LEADERSHIP DEVELOPMENT DAYS

CASL STATE CONFERENCE (STUDENTS)

- Registration
- CASL Conference FAQ
- Lodging & Transportation
- Parent Resources
- CASL Board
- CASL Board Elections
- Meet The Pros
- Outstanding Leadership Award
- Excellence In Service Award (EISA)
- CASL Student Resources

Scholarships
Future Dates

SUMMER LEADERSHIP CAMPS

MASTER ACTIVITY ADVISOR
CERTIFICATION

Programs & Conferences

CA Association of Student Leaders



The **California Association of Student Leaders** was developed as a CADA board project to provide a forum for student expression. Since 1996, CASL has been governed by a regionally elected student board of 14 directors and assistant directors, and 3 elected officers, under the sponsorship of CADA with guidance from an adult advisory board. **Student Leaders: Check out caslboard.com**



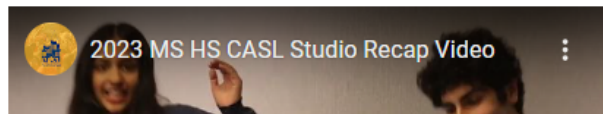
2024 CONFERENCE
ONTARIO, CA
MS: APRIL 11-13
HS: APRIL 13-15

The CASL State Conference is truly an incredible experience for your student leaders and we thank you for investing in leadership training and providing this generation an opportunity to become the best student leaders possible. The 2024 Conference will be one to not miss. The conference will be packed with inspiring keynote speakers, including [Carlos Ojeda Jr.](#), workshops, region meetings, a service learning project, meet the pros session, nighttime activities including a dance and offsite event, school debrief time and more! Don't miss out - this event sells out so register today!

[REGISTRATION NOW OPEN!](#)

WHAT IS CASL?

[Watch the 2023 CASL Recap Videos Now!](#)



PROPOSAL AGREEMENT BETWEEN CODE TO THE FUTURE AND PYLUSD

Background

This agreement formalizes the agreement with Code To The Future to work together with the Placentia-Yorba Linda Unified School District to provide a strategic jump-start for the current 7th-grade students at Bernardo Yorba Middle School, as well as the following 13 elementary sites that offer a TK-6 program: Brookhaven, Fairmont, Glenknoll, Glenview, Golden, Morse, Ruby Drive, Sierra Vista, Topaz, Tynes, Van Buren, Wagner, and Woodsboro Elementary schools through May of 2024. Code To The Future staff will provide direct instruction to students, training them to build a core Epic Build project. Students will have the opportunity to learn the fundamentals of game design and app design through building their own functional game and app.

As a part of the Epic Build project, Code To The Future brings coding to life through game and app design. Game and app design targets 5C's creativity, critical thinking, collaboration, communication, and computational thinking. Students will learn how to take the foundations of coding to design and create their own projects. Through the Epic Build project, students will engage collaboratively with their peers, design their own game and app, and present their projects. The students at Bernardo Yorba Middle School will conduct an Epic Build Showcase that is open to the entire district on Tuesday, January 30, 2024.

We are intentional in our partnership with Code To The Future in launching this spring experience to provide the foundation for computer science immersion. This will prepare students in fall 2024 to integrate coding and computer science into core content areas such as history and science as we look to launch a conversion charter at Bernardo Yorba (pending Board approval). Additionally, this will provide all of our 6th-grade students at TK-6 elementary schools with a basic foundation to begin their learning experience with coding. Code To The Future provides all of the instruction to all of our students.

We request permission to continue adding value to our promising computer science pathway by providing activities that build the foundational computer science skills of PYLUSD students.

Financial Impact

Budgeted Arts, Music, and Instructional Materials Block Grant funds, NTE: \$75,000

Administrator

Dr. Olivia Yaung, Assistant Superintendent of Educational Services
Dr. Will Gray, Executive Director, Secondary Education
Dr. Beth Fisher, Principal of Bernardo Yorba Middle School

AGREEMENT BETWEEN CODE TO THE FUTURE AND PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

This agreement is hereby entered into between Placentia-Yorba Linda Unified School District, hereinafter called "PYLUSD" and Code To The Future, 13415 SE Silver Circle, Vancouver, WA 98683, hereinafter called "CTTF". This Agreement will delineate the responsibilities, terms, and reimbursements for the relationship between PYLUSD and CTTF. This Agreement is offered with the best of intentions to clarify and manage expectations for providing Coding and Computer Science instruction at 13 Elementary Schools and Bernardo Yorba Middle School.

1. Terms of Agreement

Duration: January 8, 2024 - May 30, 2024

2. Curriculum and Materials License

As an expert in the area of Computer Science Education, CTTF has developed Curricula, Content, Lesson plans, Epic Builds and other materials that it holds as proprietary information subject to and protected by the laws of the State of California and throughout the United States and elsewhere. A significant amount of CTTF's expenses and creative energy goes into creating the most advanced educational tools for the benefit of its clients and partners. In exchange for providing CTTF's partners and clients access to its extremely confidential information, trade secrets and proprietary work product, PYLUSD agrees to not distribute and/or use the proprietary information and Confidential Information of CTTF without the express and written consent of CTTF.

3. Days of Service and Curriculum

CTTF Instructors will lead direct instruction of Coding and Computer Science for 6th grade students at 13 Elementary Schools and 7th grade students at Bernardo Yorba Middle School. The service provided includes:

- 75 Days of Service and Support provided by CTTF to Placentia-Yorba Linda USD schools.

Cost is in Exhibit A.

4. Independent Contractor Status

Status: CTTF is an independent contractor. Nothing contained in this agreement creates a joint venture, partnership, employer/employee, principal-and-agent, or any similar relationship between the parties.

No Authority: CTTF has no authority to, and shall not, act as agent for or on behalf of PYLUSD or represent or bind it in any manner.

No Benefits: CTTF and its employees will not be entitled to any of the benefits afforded to PYLUSD employees.

5. Insurance

CTTF shall maintain public liability and property damage insurance to protect them and PYLUSD from all claims for personal injury, including accidental death, as well as from all claims for property damages arising from the operations under this Agreement. The minimum amounts of such insurance shall be as hereinafter set forth:

Commercial General Liability	\$1,000,000 per occurrence/\$2,000,000 aggregate
Sexual Abuse/Molestation	\$3,000,000 per occurrence/\$3,000,000 aggregate
Automobile Liability Insurance	\$1,000,000 per occurrence/\$1,000,000 aggregate

CTTF shall file with PYLUSD Certificates of Insurance indicating a thirty-day (30) cancellation notice naming PYLUSD as an additional insured.

6. Indemnification

A. CTTF hereby indemnifies, defends, and holds harmless PYLUSD, its Board, officers, employees, agents, independent contractors, consultants, and other representatives from and against any and all liabilities, claims, demands, costs, losses, damages, or expenses, including reasonable attorneys' fees and costs, and including, but not limited to, consequential damages, loss of use, extra expense, cost of temporary classrooms, that arise out of or result from, in whole or in part, the negligent, wrongful or willful acts or omissions of CTTF, it's employees, agents, subcontractors, independent contractors, or other representatives.

B. PYLUSD hereby indemnifies, defends, and holds harmless CTTF, its Board, officers, employees, agents, independent contractors, consultants, and other representatives from and against any and all liabilities, claims, demands, costs, losses, damages, or expenses, including reasonable attorneys' fees and costs, and including, but not limited to, consequential damages, loss of use, extra expense, cost of temporary classrooms, that arise out of or result from, in whole or in part, the

negligent, wrongful or willful acts or omissions of PYLUSD, its employees, agents, subcontractors, independent contractors, consultants, or other representatives.

C. PYLUSD shall have no obligation to indemnify, defend, or hold harmless CTTF, its Board, officers, employees, agents, independent contractors, consultants, and other representatives for CTTF sole negligence or willful misconduct and CTTF shall have no obligation to indemnify, defend, or hold harmless PYLUSD, its Board, officers, employees, agents, independent contractors, consultants, and other representatives for PYLUSD's sole negligence or willful misconduct. his indemnity shall survive the termination of the Agreement of final payment hereunder, and is in addition to any other rights or remedies that CTTF or PYLUSD may have under the law or this contract.

7. License and Use Limits

License and access to CTTF tools, curriculum, and Confidential Information expire after the contracted period as defined between CTTF and PYLUSD. PYLUSD shall not provide, use, or distribute CTTF tools, curriculum, or Confidential information to school sites other than those identified in this Agreement without express written consent by CTTF.

8. No Solicitation

During the terms of this Agreement and for a period of three (3) years following the termination of this Agreement, PYLUSD will not, directly or indirectly, solicit or otherwise induce any directors, owners, agents or employees of CTTF to leave CTTF. CTTF shall not engage in any business activities with PYLUSD's agents or employees without prior written consent.

9. Mediation

If a dispute arises out of or relates to the Contract, or the breach of the Contract, and if the dispute cannot be settled through negotiation, the parties agree to try in good faith to settle the dispute by mediation. Mediation is a condition precedent to arbitration, litigation or any other judicial or alternative dispute resolution proceeding. The mediation shall be administered by the American Arbitration Association ("AAA") under its Commercial Mediation Rules. In the event the parties are unable to agree on a mediator, a mediator shall be appointed by the administrator with AAA. All reasonable efforts will be made to complete the mediation within 30 days of the first mediation session. Each side shall bear an equal share of the mediation costs unless the parties agree otherwise. The process shall be confidential based on terms acceptable to the mediator and/or AAA.

10. Arbitration

All disputes not resolved by mediation arising under or in connection with this Agreement, shall be submitted to a mutually agreeable arbitrator, or if the parties are unable to agree on an arbitrator within fifteen (15) days after a written demand for arbitration is made by either party, to American Arbitration Association ("AAA"), for binding arbitration in the County of Hall. The parties shall have the discovery rights provided in Commercial Arbitration Rules. The arbitration hearing shall be commenced within ninety (90) days after the selection of an arbitrator by mutual agreement or, absent such mutual agreement, the filing of the application with AAA by either party hereto, and a decision shall be rendered by the arbitrator within thirty (30) days after the conclusion of the hearing. The arbitrator shall have complete authority to interpret this Section and to render any and all relief, legal and equitable, appropriate under California law, including the award of punitive damages where legally available and warranted. The arbitrator shall award costs of the proceeding, including reasonable attorneys' fees and the arbitrator's fee and costs, to the party determined to have substantially prevailed. Judgment on the award can be entered in a court of competent jurisdiction.

11. Revisions

This Agreement may be revised at any time by the mutual written agreement of the parties.

12. Governing Law

This Agreement shall be governed, construed, and enforced in accordance with the laws of the State of California.

13. Severability Clause

If any provision of this Agreement is found to be unenforceable, all other provisions will remain in full force and effect.

CODE TO THE FUTURE

PLACENTIA-YORBA LINDA SCHOOL DISTRICT

By: _____
Andrew Svehaug
Founder and CEO

By: _____

Date: _____

Date: _____

EXHIBIT "A"

COSTS AND SCHEDULE OF PAYMENTS

PAYMENT SCHEDULE

75 days of service

Total: \$75,000 (Not to exceed)
Payment Date: January 5, 2024

All payments and deposits are non-refundable

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

SECONDARY MATHEMATICS GAP YEAR RESOURCES FOR THE 2025-26 SCHOOL YEAR

Background

The State Board of Education adopted the new California Mathematics Framework in July of 2023, which was a delayed approval from earlier published timelines. Therefore, Placentia-Yorba Linda USD delayed its mathematics adoption cycle and is currently scheduled to go through an adoption cycle for new mathematics curriculum and textbooks for TK-12 in the 2025-26 school year, with new textbooks and resources being purchased for use in the 2026-27 school year.

Our current adopted curriculum for 6-12 is *Big Ideas Math*, published by Cengage Learning. We had previously secured gap resources for the 2023-24 and 2024-25 school year. Therefore, we are adding a third year of gap resources to cover the 2025-26 school year, which is in alignment with elementary. This includes digital access to our currently adopted instructional materials for 6-12 mathematics.

Financial Impact

Budgeted Lottery funds, NTE: \$99,072

Administrator

Dr. Olivia Yaung, Assistant Superintendent, Educational Services
Dr. Will Gray, Executive Director, Secondary Education



To place your order: select [Submit Customer Purchase Order Here](#)

Confidential Price Quote (6534754)

[Submit Customer Purchase Order Here](#)

11/29/2023

Pricing on this Proposal Guaranteed: **10/5/2024**

Presented To: Susan Rotkosky, srotkosky@pylusd.org
Prepared By: Thomas Eddy, (858) 551-4255, tom.eddy@cengage.com

SHIP TO: PLACENTIA YORBA LINDA USD Susan Rotkosky 1301E E ORANGETHORPE AVE PLACENTIA, CA 92870 USA	BILL TO: PLACENTIA YORBA LINDA USD Susan Rotkosky 1301E E ORANGETHORPE AVE PLACENTIA, CA 92870 USA	Cengage Learning ATTN: Order Fulfillment 10650 Toebben Drive Independence, KY 41051 (800) 354-9706 http://NGL.Cengage.com/CustomerSupport USA
--	--	--

[View Quote in CAD](#)

Quoted Products: BIL 6-12 Renewal Dec 2023

Qty	Update Qty	Product	Price	Quoted Price	Total
1466	<input type="checkbox"/>	BIL CA 2015 COURSE 1 DYNAMIC S E ONLINE 1 YR LARSON 1st Edition [K12, 2015] 9798888028131 / 8888028137	\$10.00	\$9.00	\$13,194.00
248	<input type="checkbox"/>	BIL CA 2015 COURSE 1 ADVANCED DYNAMIC SE ONLINE 1 YR LARSON 1st Edition [K12, 2015] 9798888028179 / 888802817X	\$10.00	\$9.00	\$2,232.00
1516	<input type="checkbox"/>	BIL CA 2015 COURSE 2 DYNAMIC S E ONLINE 1 YR LARSON 1st Edition [K12, 2015] 9798888028148 / 8888028145	\$10.00	\$9.00	\$13,644.00
486	<input type="checkbox"/>	BIL CA 2015 COURSE 2 ADVANCED DYNAMIC SE ONLINE 1 YR LARSON 1st Edition [K12, 2015] 9798888028186 / 8888028188	\$10.00	\$9.00	\$4,374.00
1454	<input type="checkbox"/>	BIL CA 2015 COURSE 3 DYNAMIC S E ONLINE 1 YR LARSON 1st Edition [K12, 2015] 9798888028155 / 8888028153	\$10.00	\$9.00	\$13,086.00
1250	<input type="checkbox"/>	BIL CA 2015 ALGEBRA 1 DYNAMIC SE ONLINE 1 YR LARSON 1st Edition [K12, 2015] 9798888028193 / 8888028196	\$10.00	\$9.00	\$11,250.00
1250	<input type="checkbox"/>	Big Ideas Math Algebra 1: A Common Core Curriculum, Dynamic Student Resources Online with eBook (1-year access) , Larson 1st Edition [K12, 2015] 9781608408801 / 1608408809	\$23.00	\$9.00	\$11,250.00
1656	<input type="checkbox"/>	Big Ideas Math Geometry: A Common Core Curriculum, Dynamic Student Resources Online with eBook (1-year access) , Larson 1st Edition [K12, 2015] 9781608408818 / 1608408817	\$23.00	\$9.00	\$14,904.00
1682	<input type="checkbox"/>	Big Ideas Math Algebra 2: A Common Core Curriculum, Dynamic Student Resources Online with eBook (1-year access) , Larson 1st Edition [K12, 2015] 9781608408825 / 1608408825	\$23.00	\$9.00	\$15,138.00

Comments: **This is an add on quote to renew BIL Math for PYLUSD from 2 years to 3 years. 2 years were purchased in the summer of 2023.**

Sub-Total:	\$99,072.00
+ Estimated Shipping and/or Process Fee:	\$0.00

TOTAL: \$99,072.00
Total Savings: \$70,652.00

[Submit Customer Purchase Order Here](#)

Thank you for your interest in Cengage Learning products.

All information embodied in this document is strictly confidential and may not be duplicated or disclosed to third parties outside recipient's organization without prior written consent of Cengage Learning.

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

APPROVAL OF SCHOOL PLANS FOR STUDENT ACHIEVEMENT

Background

California Education Code Section 64001 requires that any school receiving categorical funds develop a *School Plan for Student Achievement* (SPSA). The plan must address all categorical funding sources that the school receives to ensure that students receive a coordinated program and that resources are maximized. In addition, the plan must be based on achievement data, demonstrate that staff has reviewed the progress of all groups of students in the school (e.g., special education students, English learners, GATE students, etc.), and have identified any areas where academic achievement should be improved. Action plans that are based on measurable goals and include specific activities for improvement are the heart of the *School Plan for Student Achievement*. Staff development and resources needed to implement the plan are identified. In the Placentia-Yorba Linda Unified School District, all elementary schools and middle schools are required to write an SPSA.

The staff at Bernardo Yorba Middle, Brookhaven Elementary, Bryant Ranch Elementary, Buena Vista Virtual Academy, El Camino High, Esperanza High School, Fairmont Elementary, George Key School, Glenknoll Elementary, Glenview Elementary, Golden Elementary, Kraemer Middle, Lakeview Elementary, Linda Vista Elementary, Mabel Paine Elementary, Melrose Elementary, Morse Elementary, Parkview School, Rio Vista Elementary, Rose Drive Elementary, Ruby Drive Elementary, Sierra Vista Elementary, Topaz Elementary, Travis Ranch School, Tuffree Middle, Tynes Elementary, Valencia High School, Valadez Middle, Van Buren Elementary, Wagner Elementary, Woodsboro Elementary, and Yorba Linda Middle have developed their *School Plan for Student Achievement* and have received School Site Council authorization to submit their plan to the Board of Education for approval. These plans meet the requirements outlined in California Education Code Section 64001.

Financial Impact

Not applicable

Administrator

Dr. Olivia Yaung, Assistant Superintendent, Educational Services
Jose Cabrera, Assistant Director, Federal Programs

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

APPROVE THE AGREEMENT BETWEEN PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT AND DISCIPLINA POSITIVA FOR PHASE 1 PARENTING WORKSHOPS AT TITLE I SCHOOLS

Background

Disciplina Positiva is a local independent contractor providing parent workshops based on the Adlerian Psychology model. This model is based on the work of Alfred Adler and Rudolf Dreikurs and is designed to teach young people to become responsible, respectful, and resourceful members of their communities. Disciplina Positiva parenting workshops are offered by a group of professional Certified Positive Discipline Educators who empower parents with effective and positive tools through experiential activities. Through this partnership with Disciplina Positiva, it is our goal to provide a six-week course in Spanish for parents at our Title I schools (Rio Vista, Melrose, Valadez, Tynes, Kraemer, Ruby Drive, Valencia, Topaz, Morse, and El Camino Real High School).

Phase 1 will include the following topics: the five principles of positive discipline, children's misbehavior, lack of belonging and significance, understanding brain development in childhood, self-regulation: coping skills for children to manage feelings and emotions, how to teach your child problem-solving skills, and connection before correction. As a result, parents will learn valuable parenting techniques for positive discipline to help them handle challenging behaviors. Additionally, they will gain practical coping skills to manage stress, anxiety, and depression. Lastly, parents will recognize the significance of self-care, and how it can enable them to become positive role models in their child and teen's life.

Financial Impact

Budgeted Title I Parent Engagement Funds, NTE: \$43,000

Administrator

Dr. Olivia Yaung, Assistant Superintendent, Educational Services
Jose Cabrera, Assistant Director, Federal Programs

Proposal Agreement

Date: November 02, 2023

To: **Placentia-Yorba Linda Unified School District**
1301 E. Orangethorpe Ave. Placentia, CA 92870

Subject: Proposal Agreement between **Placentia-Yorba Linda Unified School District** and **Disciplina Positiva** for **2023-2024 School Year** for **In-Person Workshops**. They will be conducted in **Spanish**.

Dates and Time: TBD from January 15, 2024- June 2024

School Sites:

1. Rio Vista Elementary
2. Tynes Elementary & Kraemer Middle School
3. Ruby Elementary & Valencia High School
4. Topaz Elementary & Morse Elementary
5. Melrose Elementary & Valadez Middle School

Facilitators: Positive Discipline Certified Parent Educator

Rationale: **Phase 1: Parenting 101- What Parents Must Know About Raising Teens.** Parents will learn valuable parenting techniques for positive discipline to help them handle challenging behaviors and mental breakdowns. Additionally, they will gain practical coping skills to manage stress, anxiety, and depression. Lastly, parents will recognize the significance of self-care and how it can enable them to become positive role models in their child and teen's life.

Cost: Not to exceed **\$43,000** to be paid from **Placentia-Yorba Linda Unified School District**.

Cost Breakdown:

- One (1) site In-Person workshop (6-week session): \$7,000
- Two (2) sites In-Person workshop (6-week session): \$9,000

Prepared by: Disciplina Positiva, Inc

BOARD OF EDUCATION APPROVAL OF ENGLISH LEARNER RECLASSIFICATION CRITERIA

Background

Reclassification is the process whereby a student is reclassified from English learner (EL) status to fluent English proficient (RFEP) status. Reclassification can take place at any time during the academic year, immediately upon the student meeting all the criteria. Each LEA establishes a locally-approved reclassification process, including any documents used to communicate information regarding that process, in order to determine when students are eligible for RFEP status changes due to meeting each of the four criteria listed in Education Code (EC) Section 313 (f):

1. Assessment of language proficiency, using an objective assessment instrument, including but not limited to, the state test of English language development
2. Teacher evaluation including, but not limited to, a review of the student's curriculum mastery
3. Parent opinion and consultation
4. Comparison of student performance in basic skills against an empirically established range of performance in basic skills based on the performance of English proficient students of the same age

We are seeking approval of the following comparison of student performance in basic skills based on the performance of English-proficient students of the same age criteria:

Grades K-5

- **i-Ready** at grade level (early, mid, or late at any point during the year) **OR**
- **District Writing Performance Task: 3 or 4** **OR**
- **SBA ELA** Standard Met or Exceeded

Grades 6-12

- **District Writing Performance Task Score: 3-5** **OR**
- **Edulastic Common Core Assessment** (Grades 9-12): Standard Met or Exceeded **OR**
- **SBA ELA** Standard Met or Exceeded

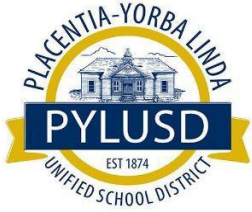
This approval confirms our continued process to support our English learners in meeting designated criteria to achieve RFEP status.

Financial Impact

Not applicable

Administrator

Dr. Olivia Young, Assistant Superintendent of Educational Services
Jose Cabrera, Assistant Director of Federal Programs



PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

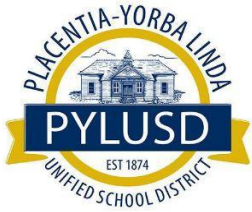
English Learner Reclassification Criteria

2022-2023

PYLUSD's reclassification criteria, in accordance with the criteria set forth by the California Department of Education*, is as follows:

* Grades and scores for most current reporting period.

State of California Reclassification Criteria	Placentia-Yorba Linda USD Instrument	Placentia-Yorba Linda USD Criteria
1. Assessment of English language proficiency (ELP), using an objective assessment instrument, including, but not limited to, the state test of English language development; AND	1. English Language Proficiency Assessment for California (ELPAC)	Grades K-12 ELPAC Overall: Level 4
2. Teacher evaluation, including, but not limited to, a review of the student's curriculum mastery; AND	2. Report card performance levels or grades	<p>Grade K: i-Ready Phonics Domain: 380 or higher (for current year)</p> <p>Grades 1-6 (Elementary): Reading and Writing on Report Card: 2/C or better</p> <p>Grades 6-12 (Middle and High School): ELA grade on Report Card: C or better</p> <p>OR</p> <p>Academic GPA on Report Card: 2.0 GPA or better</p>
3. Parent opinion and consultation; AND	3. Parent /Teacher conference or Parent Letter	Dependent upon parent consultation and opinion
4. Comparison of student performance in basic skills based on the performance of English proficient students of the same age	4. Smarter Balanced Assessments (SBA) in English Language Arts (ELA) /iReady/ District Assessments	<p>Grades K-8 i-Ready at grade level (early, mid, or late at any point during the year)</p> <p>OR</p> <p>District Writing Performance Task: 3 or 4</p> <p>OR</p> <p>SBA ELA Standard Met or Exceeded</p> <hr/> <p>Grades 9-12 District Writing Performance Task Score: 3-5</p> <p>OR</p> <p>Grade 9 Only i-Ready at grade level from eighth grade assessment</p> <p>OR</p> <p>SBA ELA Standard Met or Exceeded</p>



PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT

English Learner Reclassification Criteria

2023-2024

PYLUSD's reclassification criteria, in accordance with the criteria set forth by the California Department of Education,* is as follows:

* Grades and scores for the most current reporting period.

State of California Reclassification Criteria	Placentia-Yorba Linda USD Instrument	Placentia-Yorba Linda USD Criteria
1. Assessment of English language proficiency (ELP), using an objective assessment instrument, including, but not limited to, the state test of English language development; AND	1. English Language Proficiency Assessment for California (ELPAC) or	Grades K-12 ELPAC Overall: Level 4
2. Teacher evaluation, including, but not limited to, a review of the student's curriculum mastery; AND	2. Report card performance levels or grades	<p>Grade K: i-Ready Phonics Domain: 380 or higher (for current year)</p> <p>Grades 1-6 (Elementary): Reading and Writing on Report Card: 2/C or better</p> <p>Grades 6-12 (Middle and High School): ELA grade on Report Card: C or better</p> <p>Or</p> <p>Academic GPA on Report Card: 2.0 GPA or better</p>
3. Parent opinion and consultation; AND	3. Parent /Teacher conference or Parent Letter	Dependent upon parent consultation and opinion
4. Comparison of student performance in basic skills based on the performance of English-proficient students of the same age	4. Smarter Balanced Assessments (SBA) in English Language Arts (ELA) /iReady/ District Assessments	<p>Grades K-5 i-Ready at grade level (early, mid, or late at any point during the year)</p> <p>OR</p> <p>District Writing Performance Task: 3 or 4</p> <p>OR</p> <p>SBA ELA Standard Met or Exceeded</p>
		<p>Grades 6-12 District Writing Performance Task Score: 3-5</p> <p>OR</p> <p>Grade 9-12: Edulastic Common Core Assessment Standard Met or Exceeded</p> <p>OR</p> <p>SBA ELA Standard Met or Exceeded</p>

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

APPROVE THE AGREEMENT BETWEEN PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT AND GOSIGNMEUP, LUMAVVERSE TECHNOLOGIES

Background

GoSignMeUp provides online registration management software for educational organizations to manage and configure all professional development course offerings. GoSignMeUp allows for extensive reporting and administrative features with real-time data exportable to Excel, customizable automated emails and texting options, courses added to teachers' Google calendars, and automated course completion certificates. Currently, PYLUSD utilizes this platform to add classes to its website, set up customizable, automatic emails to each participant as a follow-up reminder, send certificates and surveys to each participant with easy access to data, and run reports. GoSignMeUp allows teachers to search and register for classes online at any time and stores registration information, emails, attendance, clock hours, and course completions in a centralized cloud-based database.

Financial Impact

Supplemental, NTE: \$4,410

Administrator

Dr. Olivia Yaung, Assistant Superintendent, Educational Services
Jose Cabrera, Assistant Director, Federal Programs



GoSignMeUp
 1213 W. Morehead St.
 5th Floor
 Charlotte NC 28208
 United States

Invoice
#INVGS8417
 Invoice Date: 10/01/2023

Bill To

Placentia-Yorba Linda
 Unified School District
 1301 E Orangethorpe
 Ave.
 Placentia CA 92870
 United States

Terms	Due Date	PO #
Net 60	11/30/2023	

Quantity	Item	Rate	Amount	Start Date	End Date
1	GoSignMeUp Software as a Service		\$4,410.00	12/01/2023	11/30/2024

Subtotal	\$4,410.00
Tax Total (%)	\$0.00
Total Due	\$4,410.00
Amount Paid	\$0.00
Remaining Balance	\$4,410.00



ACH Instructions:

Account Name: GoSignMeUp
 Bank Name and Address: CIBC, 120
 South LaSalle St., Chicago, IL 60603
 Account #: 0002940922
 ABA: 071006486



INVGS8417

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

GIFTS

Background

The district's community members and groups donate gifts to various schools to help provide materials, supplies, and an array of enrichment opportunities to expand their educational experience. Gifts must be listed and accepted by the Board to be in compliance with Education Code Section 41032. The Superintendent will send letters of appreciation to donors on behalf of the Board of Education.

The district's community members and groups have donated the following monetary gifts to the following sites:

- Fairmont Elementary School: Fairmont Elementary PTA donated a check in the amount of \$14,000 for the drama production of Seussical Jr.
- Lakeview Elementary School: Lakeview PTA donated a check in the amount of \$8,280.80 for fifth-grade outdoor science camp.
- Melrose Elementary School: The Placentia Round Table Women's Club donated a check in the amount of \$400.

The district's community members and groups have donated the following books, which have been reviewed and approved by the principals, to the following sites:

- Kraemer Middle School: Nullmeyer & Associates and Inocencia Melton donated a combined total of 14 books. The full list is [attached for review](#).
- Topaz Elementary School: Rosie Esqueda donated 211 books. The full list is [attached for review](#).

Financial Impact

Total income to be placed in the appropriate school site/division accounts: \$22,680.80

Total income to date for the 2023-24 school year: \$108,625.97

Administrator

Dr. Olivia Yaung, Assistant Superintendent, Educational Services

Shawn Belmont, Administrative Secretary, Educational Services

AUTHOR	TITLE
Abdo, Kenny	Fortnite
Abodo, Kenny	Hype Brands: Kith
Beatty, Robert	Serafina and the Splintered Heart
Hamilton, John	Corvette (Xtreme Cars)
Mooney, Carla	Volodymr Zelenskyy: President of Ukraine
Morales, Miles	Spider-Man Straight Out of Brooklyn 5
Pilkey, Dav	Dog Man Unleashed: A Graphic Novel
Radley, Gail	The Space Encyclopedia
Rightkeye, Jens Ole	Trapped in Torment (Captives of the Reich, 1)
Shelley, Yong and Mok	Cultures of the World: Japan
Skakespeare, William	A Midsummer Night's Dream
Stine, R.L.	Just Beyond
Thomas, Rachael L.	Cryptology Blockchain and Cryptocurrency
Winter and Roraff	Cultures of the World: Chile

AUTHOR	TITLE
Aboo, Kenny	Sports Biographies: Kobe Bryant
Arnold, Tedd	Attack of the 50-Foot Fly Guy
Arnold, Tedd	Fly Guy vs. The Flyswatter!
Arnold, Tedd	Fly Guy's Ninja Christmas
Arnold, Tedd	Ride Fly Guy, Ride!
Arnold, Tedd	There Was An Old Lady Who Swallowed Fly Guy
Barnett, Mac	Jack Blasts Off!
Bean, Jelly	Shelter Pet Squad
Becker, Shelly	Even Superheroes Make Mistakes
Bendis, Brian Michael	Ultimate Spider-Man Volume 1 Platinum: Power & Responsibility
Berne, Emma Carlson	Star Wars - Forces of Destiny - The Rey Chronicles
Bocquelet, Ben	The Amazing World of Gumball - Recipe For Disaster
Bonwill, Ann	I am Not a Copy Cat
Border, Terry	Merry Christmas Peanut!
Bozzo, Linda	Sevice Dog Heroes
Brett, Anna	Battling Dinosaurs (iExplore)
Broach, Elise	When Dinosaurs Came with Everything
Brown, Karamo	I Am Perfectly Designed
Burton, Tim	The Nightmare Before Christmas
Calonita, Jen	Fairy Tale Reform School - Flunked
Cameron, W. Bruce	Max's Story
Candlewick Press	Peppa Pig and the Busy Day at School
Candlewick Press	Peppa Pig and the Camping Trip
Capucilli, Alyssa	Biscuit: 3 Treasured Storybooks (Biscuit, Biscuit Feeds the Pets, Bathtime for Biscuit)
Chabot, Jacob	Hello Kitty - Just Imagine GN
Charbot, Jack	Eerie Elementary - The Hall Monitors Are Fired!
Claus, Elsbeth	Mrs. Claus Explains It All
Cool School	Drew Pendous Travels to Ancient Agypt
Cordova, Zoraida	Valentina Salazar is NOT a Monster Hunter
Creese, Sarah	Alice the Amber Fairy and the Showstopper Spectacular
Creese, Sarah	Susie the Sapphire Fairy and The Glitter Games
Cumming, Troy	The Binder of Doom - Hydrant - Hydra
Cummings, Troy	The Notebook of Doom: Battle of the Boss-Monster
Dadey, Debbie	Mermaid Tales - A Whale of a Tale
Dadey, Debbie	Mermaid Tales - Battle of the Best Friends
Dadey, Debbie	Mermaid Tales - Danger in the Deep Blue Sea
Dadey, Debbie	Mermaid Tales - The Lost Pricess
Dadey, Debbie	Mermaid Tales - Trouble at Trident Academy
Davies, Katie	The Great Hamster Massacre
Davies, Nicola	Ocean Monsters: Interact with Lifesize Sea Predators! (iExplore)

Topaz Book Donations 12.12.23

Daywalt, Drew	Star Wars BB-8 On the Run
de la Bédoyère, Camila	iExplore: Predators; Unleash Huge Augmented Reality Beasts
Dean, James	Pete the Cat: 3 Teasured Storybooks (Pete's Big Lunch, Pete the Cat and the Surprise Teacher, Pete the Cat's Train Trip
Dean, James	Pete the Cat's Groovy Imagination
Dean, Kimberly	Pete the Cat and the New Guy
Dewdney, Anna	Llama Llama Red Pajama
Disney Books	Descendants 2: Mal's Spellbook II
Disney Books	Descendants 2: Uma's Wicked Book
Disney Books	How to Catch a Heffalump
DK	The Big Book of Dinosaurs: A First Book for Young Children
Do, Anh	Ninja Kid 4
Drimmer, Stephanie Warren	National Geographic Kids: The Book of Heroines; Tales of History's Gutsiest Gals
Editors of Phoenix International Publications	Look and Find: Toy Story 4
Eliopoulos, Nick	Minecraft Woodword Chronicles: Dungeon Crawl!
Elliott, Rebecca	Owl Diaries - Baxter is Missing
Elliott, Rebecca	Owl Diaries - Eva and the New Owl
Elliott, Rebecca	Owl Diaries - Eva Sees a Ghost
Elliott, Rebecca	Owl Diaries - Warm Hearts Day
Elliott, Rebecca	Owl Diaries: Baxter is Missing
Elliott, Rebecca	Owl Diaries: Eva and the Lost Pony
Elliott, Rebecca	Owl Diaries: Eva Sees a Ghost
Elliott, Rebecca	Owl Diaries: Eva's Big Sleepover
Elliott, Rebecca	Owl Diaries: The Wildwood Bakery
Elliott, Rebecca	Owl Diaries: Warm Hearts Day
Elliott, Rebecca	Unicorn Diaries - Bo and the Dragon-Pup
Fang, Vicky	Layla and the Bots: Built for Speed
Gelsey, James	Scooby Doo Mysteries - Scooby-Doo and The Ghost Gorilla
Glass, Calliope	Star Wars: ABC3PO: Alphabet Book
Griffith, Sammy	Mighty Meg and the Melting Menace
Griffith, Sammy	Mighty Meg and the Super Disguise
Grunberg, Greg	Dream Jumpers: Nightmare Escape (Book 1)
Guinness World Records	Guinness World Records 2018; Gamer's Edition
Hale, Shannon	Real Friends
Hale, Shannon	The Princess in Black and the Prince in Pink
Hapka, Catherine	Carmen Sandiego: Clue by Clue
Hart, Christopher	Christopher Hart's: Draw Manga Now! Chibis, Mascots & MORE
Houser, Jody	Stranger Things #3
Howe, James	Bunnicula Meets Edgar Allan Crow
Howe, James	Bunnicula Strikes Again
Howe, James	Howliday Inn

Topaz Book Donations 12.12.23

Howe, James	Nighty-Nightmare
Howe, James	Return to Howliday Inn
Howe, James	The Celery Stalks at Midnight
Hunter, Erin	Warriors - A Light In the Mist
Hunter, Erin	Warriors - After the Flood GN
Hunter, Erin	Warriors - Beyond the Code GN
Hunter, Erin	Warriors - Code of The Clans
Hunter, Erin	Warriors - Darkness Within
Hunter, Erin	Warriors - Escape From the Forest GN
Hunter, Erin	Warriors - Graystripes Vow
Hunter, Erin	Warriors - Into The Woods GN
Hunter, Erin	Warriors - Leopardstar's Honor
Hunter, Erin	Warriors - Return to the Clans GN
Hunter, Erin	Warriors - Squirrelflight's Hope
Hunter, Erin	Warriors - The Lost Stars
Hunter, Erin	Warriors - The Lost Warrior GN
Hunter, Erin	Warriors - The Place of No Stars
Hunter, Erin	Warriors - The Silent Thaw
Hunter, Erin	Warriors - The Ultimate Guide
Hunter, Erin	Warriors - Tigerheart's Shadow
Hunter, Erin	Warriors - Veil of Shadows
Hunter, Erin	Warriors - Warrior's Return GN
Julius, Jessica	Olaf's Night Before Christmas
Kinney, Jeff	Diary of a Wimpy Kid: No Brainer
Kodaka, Nao	Disney - Magical Dance (Manga GN) book 1
Lewman, David	Spongebob Squarepants: Survival Guide
Mann, Greyson	Lost in The Jungle
Mann, Greyson	When Lava Strikes
Mann, Greyson	Wolves Vs. Zombies
Mara, Maddy	Dragon Girls - Quinn the Jade Treasure Dragon
Mara, Maddy	Dragon Girls - Willa the Silver Glitter Dragon
Marthaler, Jon	Professional Sports Leagues: MLS
Maxwell, John C.	Sometimes You Win Sometimes You Learn
McMullan, Kate	Dragon Slayers' Academy - Class Trip to the Cave of Doom
Mews, Melody	Itty Bitty Princess Kitty
Miedoso, Andres	Desmond Ghost Patrol: 4 Books in 1 (The Haunted House Next Door, Ghosts Don't Ride Bikes, Do They?; Surfs Up, Creepy Stuff; Night of the Zombie Zookeeper)
Miller, Meagan	Minecraft Hacks - The Unofficial Guide to Tips and Tricks
Millic, Nate	Star Wars: The Fight in the Forest
Mlynowski, Sarah	Whatever After - Two Peas in a Pod
Mojang	Minecraft - Into The Game!
Muth, Jon	Stone Soup

Nagelhout, Ryan	The Unofficial Guide to Science Experiments in Minecraft (STEM Projects in Minecraft)
Natinal Geographics	National Geographics Kids: 5, 000 Awesome Facts
National Geographics	National Geographics Kids: Predators Collection
Newton, A.I.	The Alien Next Door: Aliens for Dinner?!
Newton, A.I.	The Alien Next Door: The New Kid
Numeroff, Laura	If You Give a PIG a Pancake
Olson, Elsie	Spooky Spots: Spooky Schools & Libraries
Osborne, Mary Pope	Civil War on Sunday
Osborne, Mary Pope	Dolphins and Sharks
Osborne, Mary Pope	Earthquake in The Early Morning
Osborne, Mary Pope	Good Morning, Gorrillas
Osborne, Mary Pope	Sea Monsters
Paillot, Jim	Mill Lanely is Zany
Paillot, Jim	Mr. Brad Has Gone Mad!
Paillot, Jim	Mr. Tony is Full of Baloney!
Paillot, Jim	Mrs. Dole is Out of Control
Paillot, Jim	Mrs. Jafee is Daffy
Paillot, Jim	Ms. Leakey is Freaky!
Patterson, James	Dog Diaries: Happy Howlidays!
Pearson, Ridley	Kingdom Keepers: Disney After Dark
Phegley, Kiel	Sonic 2 The Hedgegog
Pilkey, Dav	Dog Breath: The Horrible Trouble with Hally Tosis
Pilkey, Dav	Dog Man: Grime and Punishment
Pilkey, Dav	Dragon's: Fat Cat
Pilkey, Dav	Mighty Robot Vs. The Jurassic Jackrabbits From Jupitar
Pilkey, Dav	Mighty Robot Vs. The Naughty Nightcrawlers Fropm Neptune
Pilkey, Dav	Mighty Robot Vs. The Stupid Stinkbugs From Saturn
Pilkey, Dav	Mighty Robot Vs. The Unpleasant Penguins From Pluto
Pilkey, Dav	Mighty Robot Vs. The Uranium Unicorns From Uranus
Polinsky, Paige	Make It Yourself! Coloring & Doodling
Publications International	Look and Find: Brave
Renolds, Peter H.	Sink and the Hairy Scary Spider
Reynolds, Justin A.	A Spiderman Graphic Novel: Miles Morales Shock Waves
Riordan, Rick	Brooklyn House: Magician Manual
Riordan, Rick	Percy Jackson and the Olympians The Lightning Thief Illustrated Edition
Riordan, Rick	The Son of Neptune
Rosenthal, Amy Krouse	Uni the Unicorn and the Dream Come True
Rowlands, Caroline	Jurassic World Special Edition: From DNA to Indominus Rex! (iExplore)
Roy, Ron	A to Z Mysteries: The Kidnapped King; The Lucky Lottery
Roy, Ron	A to Z Mysteries: The Missing Mummy; The Ninth Nugget
Rubin, Adam	El Chupacabras

Runton, Andy	Owly - Just a Little Blue
Sachar, Louis	Wayside School Gets a Little Stranger
Sachar, Louis	Wayside School is Falling Down
Scholasticn Inc	Pokemon: Gotta Catch'em all! Deleux Essential Handbook
Shally, Celeste	Since We're Friends
Simpson, Dana	The Spellbinding Episodes of Phoebe and Her Unicorn
Sir Arthur Conan Doyle	The Hound of the Baskervilles (Graphic Novel Classics)
Skofield, James	Detective Dinosaur
Smith, Elizabeth	Hello Kitty: Loves School
Smith, Jeff	Bone: Ghost Circles
Smith, Jeff	Bone: Quest for the Spark
Smith, Jeff	Bone: Treasure Hunters
Snow, Kevin	Soccer's Greatest Clubs: Juventus FC
Sotomayor, Sonia	Just Ask!
Stilton, Geronimo	El Secreto del Valor
Stilton, Thea	The Journey to Atlantis
Stilton, Thea	The Magic of the Mirror
Stilton, Thea	The Secret of Whale Island
Stine, R. L.	Goosebumps - Most Wanted
Stine, R. L.	Just Beyond
Sutherland, Tui T.	Wings of Fire - The Brightest Night GN
Tarshis, Lauren	I Survived: The Attck of The Grizzlies, 1967 GN
Telgemeier, Raina	Guts
Thaler, Mike	The Talent Show From the Black Lagoon
Tobin, Paul	Angry Birds Comics - When Pigs Fly
Tobin, Paul	Plant Vs. Zombies - Dino-Might
Upton, Rachael	A New Home for Truman
Upton, Rachael	A Purr-fect Pair
Vernon, Ursula	Dragonbreath: Lair of the Bat Monster
Virr, Paul	Into Deep Space: Zoom Through the Universe! (iExplore)
Wendelin, Van Draanen	Sammy Keyes and the Skeleton Man
West, Alexandra	Spiderman: Down to a Science
West, Carly Anne	Hello Neighbor: Grave Mistakes
West, Carly Anne	Hello Neighbor: Reset Day
West, Carly Anne	Hello Neighbor: The Neighbor's Notebook; The official Guidebook
West, Kara	Mia Mayhem Breaks Down Walls
West, Tracy	Dragon Masters - Land of the Spring Dragon
West, Tracy	Dragon Masters - Saving the Sun Dragon
West, Tracy	Dragon Masters - Secret of the Water Dragon
West, Tracy	Pokemon - Sinnoh Handbook
West, Tracy	Pokemon - Talent Showdown
West, Tracy	Pokemon: Alola Region Adventure Guide

Topaz Book Donations 12.12.23

West, Tracy	Pokemon: Sinnoh Handbook
Williams, Mo	An Elephant & Piggie: Biggie!
Williams, Mo	I Really Like Slop!
Williams, Mo	There Is a Bird on Your Head!
Williams, Mo	We Are In a Book!
Yee, Lisa	Batgirl at Super Hero High
Yousafzai, Malala	I Am Malala: How One Girl Stood Up for Education and Changed the World (Young Readers Edition)

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

EDHS FIELD TRIP: SIERRA NEVADA CLASSIC WRESTLING TOURNAMENT

Background

The Sierra Nevada Classic Wrestling Tournament will be held on December 27-30, 2023 at the Reno Events Center in Reno, Nevada. The El Dorado High School wrestling team requests permission for twenty-five students, one chaperone, one coach, and one certificated personnel/coach to attend this event. Accommodations for the group are at the Silver Legacy Hotel in Reno, Nevada. The group will travel by parent-driven vehicles. Zero school days will be missed.

The El Dorado wrestling team is invited to participate in this tournament along with other elite teams from the western United States. This tournament will provide team members with an opportunity to represent the district as student athletes committed to sportsmanship and high-level challenges in the wrestling arena. This tournament will be attended by dozens of college wrestling coaches, making the recruitment of our wrestlers possible.

Financial Impact

No cost to the district

Administrator

Richard McAlindin, Assistant Superintendent, Executive Services

**EL DORADO HIGH SCHOOL
SIERRA NEVADA CLASSIC WRESTLING TOURNAMENT
Reno, Nevada
December 27-30, 2023**

Itinerary

Wednesday, December 27

6:00 a.m.	Arrive at El Dorado High School meet with advisors, chaperones, and students to review policies, behavioral expectations, and the school's code of conduct
6:30 a.m.	Depart to hotel by parent-driven vehicles
11:30 a.m.	Lunch
3:00 p.m.	Arrive at hotel, check in
4:00 p.m.	Walk to convention center by walkway from hotel
4:00 p.m.	Reserved workout time
7:00 p.m.	Walk back to hotel by walkway from convention center, dinner
9:00 p.m.	Lights out

Thursday, December 28

6:00 a.m.	Walk to tournament by walkway from hotel
7:00 a.m.	Weigh-in, breakfast
9:00 a.m.	Tournament begins
12:00 p.m.	Lunch
2:00 p.m.	Resume tournament
6:00 p.m.	Walk back to hotel by walkway from convention center, dinner
8:00 p.m.	Team meeting
9:00 p.m.	Lights out

Friday, December 29

6:30 a.m.	Walk to tournament by walkway from hotel
7:00 a.m.	Weigh-in, breakfast
9:00 a.m.	Tournament
12:00 p.m.	Lunch
2:00 p.m.	Resume tournament
5:00 p.m.	Championship and consolation finals
6:30 p.m.	Walk back to hotel by walkway from convention center, dinner
8:30 p.m.	Team debrief
10:00 p.m.	Lights out

Saturday, December 30

8:00 a.m.	Breakfast
9:00 a.m.	Checkout of hotel, depart to El Dorado High School by parent-driven vehicles
12:00 p.m.	Lunch
5:00 p.m.	Arrive at El Dorado High School, students picked up by parents and driven home

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

EDHS FIELD TRIP: NATIONAL HIGH SCHOOL CHEERLEADING CHAMPIONSHIPS

Background

The National High School Cheerleading Championships will be held on February 7-12, 2024 at the ESPN Wide World of Sports Arena. The El Dorado High School cheerleading squad requests permission for twenty-eight students, one chaperone, one coach, and one coach/certificated personnel to attend this event. Accommodations for the group will be at the Disney Wide World of Sports hotel in Orlando, Florida. The group will travel by parent-driven vehicles, commercial airlines, and shuttle services. Three school days will be missed.

The team will represent both El Dorado High School and the state of California as they compete in the most competitive high school cheer competition in the country. Participation at this level exposes our students to college coaches with potential scholarship opportunities and allows them to demonstrate both their leadership and athletic skills.

Financial Impact

No cost to the district

Administrator

Richard McAlindin, Assistant Superintendent, Executive Services

**EL DORADO HIGH SCHOOL
NATIONAL HIGH SCHOOL CHEERLEADING CHAMPIONSHIPS
Orlando, Florida
February 7-12, 2024**

Itinerary

Wednesday, February 7

7:00 p.m.	Arrive at San Diego International Airport, by parent driven vehicles. Meet with advisors, chaperones, and students to review policies, behavioral expectations, and the school's code of conduct
10:00 p.m.	Flight# AS0396 on Alaska Airlines departs to Orlando International Airport, lunch on plane
5:45 a.m.	Arrive in Orlando, Florida
9:00 a.m.	Shuttle to hotel, check in, register, breakfast
1:00 p.m.	Practice, lunch
5:30 p.m.	Dinner
7:00 p.m.	In rooms
9:00 p.m.	Lights out

Thursday, February 8

9:00 a.m.	Breakfast
10:00 a.m.	Practice
12:00 p.m.	Lunch
1:00 p.m.	Shuttle to Disney World for orientation
6:30 p.m.	Dinner
9:00 p.m.	In rooms
10:00 p.m.	Lights out

Friday, February 9

8:00 a.m.	Breakfast
9:30 a.m.	Meeting
10:00 a.m.	Shuttle to competition
12:00 p.m.	Lunch
1:00 p.m.	Resume competition
7:00 p.m.	Shuttle to hotel, dinner
9:00 p.m.	In rooms
10:00 p.m.	Lights out

Saturday, February 10

8:00 a.m.	Breakfast
9:00 a.m.	Shuttle to competition
12:00 p.m.	Lunch
1:00 p.m.	Resume competition
5:00 p.m.	Dinner
8:00 p.m.	Shuttle back to hotel
10:00 p.m.	Lights out

Sunday, February 11

8:00 a.m.	Breakfast
10:00 a.m.	Shuttle to competition
12:00 p.m.	Lunch
1:00 p.m.	Competition awards
7:00 p.m.	Shuttle to Disney World, dinner
9:00 p.m.	Shuttle to hotel
10:00 p.m.	Lights out

Monday, February 12

8:00 a.m.	Breakfast
10:00 a.m.	Check out of hotel, shuttle to Disney World
1:00 p.m.	Shuttle to Orlando International Airport
4:20 p.m.	Flight# AS0397 on Alaska Airlines departs to San Diego International Airport, dinner on plane
6:51 p.m.	Arrive in San Diego, students picked up by parents and driven home

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

**EL DORADO HIGH SCHOOL FIELD TRIP: MOUNT CARMEL HOLIDAY BOYS BASKETBALL
TOURNAMENT**

Background

The Mt. Carmel Holiday Basketball Tournament will be held on December 27-30, 2023 at Mt. Carmel High School in San Diego, California. The El Dorado High School boys basketball team requests permission for fourteen students, two coaches, and two certificated personnel/coaches to attend this event. Accommodations for the group are at the SpringHill Suites in San Diego, California. The group will travel by parent-driven vehicles. Zero school days will be missed.

The tournament provides team members with the opportunity to represent the district as athletes committed to sportsmanship and high-level challenges in the basketball arena.

Financial Impact

No cost to the district.

Administrator

Richard McAlindin, Assistant Superintendent, Executive Services

EL DORADO HIGH SCHOOL
MT. CARMEL HOLIDAY BOYS BASKETBALL TOURNAMENT
San Diego, California
December 27-30, 2023

Itinerary

Wednesday, December

27

12:30 p.m.	Arrive at El Dorado High School meet with advisors, chaperones, and students to review policies, behavioral expectations, and the school's code of conduct
1:00 p.m.	Depart to hotel by parent-driven vehicles
3:30 p.m.	Arrive at hotel, check in
4:00 p.m.	Team meeting
5:15 p.m.	Depart to tournament by parent-driven vehicles
6:30 p.m.	Game
8:00 p.m.	Depart to hotel, dinner by parent-driven vehicles
9:15 p.m.	In rooms
10:00 p.m.	Lights out

Thursday, December

28

10:00 a.m.	Breakfast, physical therapy at hotel
1:00 p.m.	Film/scout/lunch
3:30 p.m.	Depart to tournament by parent-driven vehicles
5:00 p.m.	Game
7:00 p.m.	Depart to hotel, dinner by parent-driven vehicles
9:00 p.m.	In rooms
10:00 p.m.	Lights out

Friday, December 29

10:00 a.m.	Breakfast, physical therapy at hotel
1:00 p.m.	Film/scout/lunch
3:30 p.m.	Depart to tournament by parent-driven vehicles
5:00 p.m.	Game
7:00 p.m.	Depart to hotel, dinner by parent-driven vehicles
9:00 p.m.	In rooms
10:00 p.m.	Lights out

Saturday, December

30

8:00 a.m.	Breakfast
10:00 a.m.	Physical therapy at hotel, rest
12:00 p.m.	Team meeting to cover game film
1:00 p.m.	Lunch

2:30 p.m. Check out of hotel, depart to tournament by parent-driven vehicles

4:00 p.m. Game

6:15 p.m. Depart to El Dorado High School by parent-driven vehicles

8:30 p.m. Arrive at El Dorado High School, students picked up by parents and driven home

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

ESPERANZA HIGH SCHOOL FIELD TRIP: CARUTHERS HIGH SCHOOL SS24 SHOWCASE

Background

The Caruthers High School Girls Basketball Showcase will be held on February 3-4, 2024 at Caruthers High School in Caruthers, CA. The Esperanza Girls Basketball team requests permission for eleven students, three coaches, and three parent chaperones to attend. Accommodations for the group will be at the Holiday Inn in Selma–Swan Court Hotel (2950 Pea Soup Anderson Blvd, Selma, CA 93662). The group will travel by parent vehicles to and from Fresno County. Zero school days will be missed.

This competition will provide an opportunity for eleven basketball players and team managers to participate at a high level of competition as well as enhance the concept of team chemistry and develop team leadership skills.

Financial Impact

No cost to the district

Administrator

Richard McAlindin, Assistant Superintendent, Executive Services

**ESPERANZA HIGH SCHOOL
GIRLS BASKETBALL ANNUAL TOURNAMENT
Fresno County, California
February 3-4, 2024**

Itinerary

Saturday, February 3

7:00 a.m.	Students meet at Esperanza High School with coaches, parent/chaperones to review policies, behavioral expectations, and Esperanza High School's code of conduct.
8:00 a.m.	Depart to Fresno County, CA via parent vehicles
12:00 p.m.	Check in Holiday Inn in Selma – Swan Court Hotel
12:30 p.m.	Team Lunch at Heirloom Restaurant
2:00 p.m.	Go back to the Holiday Inn hotel to study and rest
5:30 p.m.	Leave hotel and drive to the game at Caruthers High School
7:00 p.m.	Basketball Game
8:30 p.m.	Team dinner at Westwoods BBQ then head back to the Holiday Inn
10:00 p.m.	Lights out

Sunday, February 4

11:00 a.m.	Check out of the hotel and depart in parent vehicles back home
3:00 p.m.	Arrive at Esperanza High School and parents will pick up students

**PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
 CLASSIFIED HUMAN RESOURCES REPORT
 Board of Education Regular Meeting
 December 12, 2023**

<u>Retirement</u>		<u>Position</u>	<u>Effective</u>	<u>Site</u>
Rebecca Rhea	Account Tech II	Fiscal Svcs	02/08/24	

<u>Resignation</u>	<u>Position</u>	<u>Effective</u>	<u>Site</u>
Steven Arriaga	Academy Tutor	Rio Vista	11/03/23
Jessika Castaneda	Child Care Tchr I	Travis Ranch	11/17/23
Carol Davis	SPED Aide III	Tuffree	11/09/23
Banelly Felix	Noon Duty Sprvsr	Tynes	11/03/23
Karina Limon	Noon Duty Sprvsr	Glenview	11/29/23
Krista Perez	Instr Aide PE	Lakeview/Morse	12/22/23
Sara Popal	SPED Aide III	Golden	11/07/23
Selena Renteria	Academy Tutor	Ruby Drive	12/22/23
Yvonne Robledo	SPED Aide II	El Dorado	12/15/23
Patricia Rodriguez	Bil Presch Comm Liaison		Topaz 11/17/23
Mary Simon	Child Care Lead Tchr	Golden	11/17/23
Samantha Sotelo	SPED Aide III	Tynes	11/07/23
Guiseppe Vera	SPED Aide II	Travis Ranch MS	11/17/23

<u>Change of Status</u>	<u>Employee</u>	<u>From</u>	<u>Effective</u>	
	Lindsey Aguilar	SPED Aide II	SPED Aide III	10/16/23
	Travis Braz	Child Care Tchr I FTE .4000		Child Care Tchr
	I FTE .8750	10/09/23		
	Vanessa Crawley	Noon Duty FTE .2087	Noon Duty FTE .2813	10/23/23
	Regan Dierks	CC Tchr I Travis Ranch		CC Tchr I
	Brookhaven	10/09/23		
	Citlali Dominguez Cobian		SPED Aide I FTE .4688	SPED Aide II FTE
	.8750	11/27/23		
	Taylor Dunlavy	CC Tchr I FTE .1875	CC Tchr I FTE .4375	11/27/23
	Stephanie Forshee	Noon Duty Suprvsr	SPED Aide II	10/19/23
	Irene Glenday	RBT	Child Care Lead Tchr	11/06/23
	Evelyn Gonzales Rivera		SPED Aide II Spec Fairmont	SPED Aide
	II Spec Valencia	11/27/23		
	Eva Lopez Solis	Night Custodian Rio Vista		Night Custodian
	Valadez	10/16/23		
	Lizethe Molina	SPED Aide III Golden	SPED Aide III TRES	11/08/23
	Catie Nichols	SPED Aide III FTE .4688		SPED Aide III
	FTE .5938	11/13/23		
	Norma Reyes	Noon Duty Sprvsr	SPED Aide II	10/30/23
	Gabriela Rodriguez	11 Month Employee Cal	12 Month Employee Cal	11/13/23
	Yadira Rodriguez Pena	Sub SPED Aide I	Perm SPED Aide II	10/30/23
	Ariane Tapia	SPED Aide III FTE .4687		SPED Aide II FTE
	.8750	11/06/23		
	Mandy Wolgamott	CC Tchr I Glenknoll	CC Tchr I Fairmont	10/23/23

Leave of Absence

<u>Employee</u>	<u>Reason</u>	<u>Effective</u>	<u>Position</u>	<u>Site</u>
Cassandra Delgadillo 05/18/24	Academy Tutor		Ruby Drive Educational	01/27/24-
Sameena Mc Entee 01/15/24	Sch Sec I		Woodsboro Medical	11/27/23-
Nasreen Popal 12/08/23	Nutr Svs Wkr		Valencia PN/FMLA	11/08/23-
Tonya Roberts	Child Care Tchr I	02/03/23-01/31/24	Travis Ranch Educational	
Angela Worcester 10/20/23	Bus Driver		Transpntn Medical	10/03/23-

Working Out of Class

<u>Employee</u>	<u>To</u>	<u>From</u>	<u>Effective</u>	<u>Site</u>
Andrew Alvarado 06/30/24	Groundskeeper II		Grounds Equip Operator	11/01/23-
Beverlee Boeglin 12/29/23	Nutr Svs Wkr		Nutr Svs Prod Kit Lead	11/27/23-
Madison Fernandez 06/13/24	SPED Aide I		SPED Aide III	09/11/23-
Karen Gartner 12/29/23	Nutr Svs Wkr		Nutr Svs Prod Kit Lead	11/06/23-
Karen Gartner 12/01/23	Nutr Svs Wkr		Nutr Svs Sat Kit Lead	11/30/23-
Elizabeth Medina 10/03/23	Bil Clerk I		Bil Clerk II	08/14/23-
Ruth Panzino 06/13/24	SPED Aide I		SPED Aide III	09/11/23-
Benita Skagen 01/02/24	Clerk II		Sec II	11/13/23-

New Hire

<u>Employee</u>	<u>Effective</u>	<u>Position</u>	<u>Site</u>
Geneva Aguilera		Academy Tutor	Expanded Lrng
Ava Allen		Instructional Aide	TK Golden
Sandra Banda		Child Care Tchr I	Brookhaven
Perla Castillo		SPED Aide III	Tynes
Tammy Clark		ELMT	Tynes
Nidia Dean		Ch Dev Presch Edu	Linda Vista
Karen Diaz		Bus Driver	Transportation
Krista Dorado Argomaniz		SPED Aide III	Fairmont
Marie Falco	11/27/23	Campus Supervsr	El Camino
Sara Fuentes		Child Care Tchr I	Morse
Lakshmi Ganesh		SPED Aide II	Wagner
Kerstain Guest		SPED Aide III	Travis Ranch
Amy Hernandez		Child Care Tchr I (ELOP)	Glenknoll
Jamie Hernandez	10/23/23	Health Clerk	Kraemer

Pujaben Hirpara	SPED Aide II	Travis Ranch Elem	11/06/23
McKayla Hoisington	Child Care Tchr I	Linda Vista	11/08/23
Matthew Jackson	SPED Aide III	Golden	09/25/23
Audrey Kirwin	RBT	SPED	11/06/23
Kaylie Long	Child Care Tchr I	Glenview	11/06/23
Jessica Lopez	Child Care Tchr I	Glenknoll	11/06/23
Krystal Padilla	Nutr Svs Wkr	El Dorado	11/15/23
Shahana Rahman	Ch Dev Presch Edu	Bryant Ranch	11/15/23
Breanna Rico	Ch Dev Presch Edu	Wagner	11/20/23
Steven B. Rodriguez	Academy Tutor (ELOP)	Tynes	10/27/23
Diana Rodriguez Hernandez		Child Care Tchr I	Lakeview
	10/30/23		
Brianna Rombeiro	Instr Aide PE	Tynes	11/07/23
Diana Ruvalcaba	Academy Tutor	Expanded Lrng	11/06/23
Jade Segura Smith	SPED Aide II	Lakeview	10/31/23
Christy Vino	Nutr Svs Wkr	YLHS	11/06/23

Short Term

<u>Employee</u>		<u>NTE Hrs</u>	<u>Reason</u>	<u>Site</u>
<u>Effective</u>				
Geneva Aguilera	75	Academy Tutor	Expanded Lrng	11/27/23-
06/14/24				
Sarah Albillo	25	Student Support	Brookhaven	10/23/23-
12/22/23				
Humberto Alvarez	100	Supervision	El Camino	09/11/23-
06/13/24				
Tooba Amin	100	AVID Tutoring	Valadez	11/06/23-
06/13/24				
Elizabeth Bahena	15	Translation Svs	Tynes	11/15/23-
11/17/23				
Evangelina Barba	50	Student Support	SPED	11/27/23-
06/13/24				
Kelly Barrhansen	100	Student Support	Linda Vista	10/23/23-
12/01/23				
Falon Belleville	50	Athletic Clk Supp		YLHS 07/03/23-
06/13/24				

Short Term

<u>Employee</u>			<u>NTE Hrs</u>	<u>Reason</u>
<u>Site</u>			<u>Effective</u>	(Cont'd)
Vivian Bette	50	Student Support	Lakeview	10/16/23-
06/13/24				
Angela Bragg	50	Student Support	Fairmont	10/23/23-
12/22/23				
Gina Brown	2	SPED Training	SPED	10/03/23-
10/04/23				
Christina Bruns Atherton	2	SPED Training	SPED	10/03/23-
10/04/23				
Tamara Bucio	30	AVID Tutoring	Kraemer	10/19/23-
12/22/23				
Jessica Candelaria	1	ELMT Training	Technology	11/15/23-
11/15/23				
Dayza Carrera	140	AVID Tutoring	Valencia	11/16/23-
02/15/24				
Kim Chiles	70	Student Support	Van Buren	10/30/23-

06/13/24				
Eunsil Choi	6	Noon Duty Mtgs	Woodsboro	11/13/23-
06/13/24				
Abbey Cruz	20	Health Clk Support		Health Svs
	11/01/23-06/13/24			
Amy Cueva	19	Math Intervention		Mabel Paine
	10/16/23-11/09/23			
Lorra Dewhurst	7	ELMT Training	Technology	10/19/23-
11/13/23				
Citlali Dominguez Cobian	2		SPED Training	SPED 10/03/23-
10/04/23				
Micaela Doppieri	4	Student Support	George Key	11/03/23-
11/03/23				
Cinnamon Earl	4	Student Support	George Key	11/03/23-
11/03/23				
Catrina Eazell	31	DELAC Child Care Acct/Assessmnt		10/23/23-
06/14/24				
Carmen Esposito	100	Student Support	SPED	10/16/23-
06/13/24				
Anita Etchegaray	19	Math Intervention		Bryant Ranch
	10/16/23-11/09/23			
Joan Fillion	150	Clerical Support	Fiscal Svs	11/01/23-
06/30/24				
Ana Flores	4	Student Support	George Key	11/03/23-
11/03/23				
Ellen Franklin	15	Student Support	Linda Vista	10/16/23-
12/22/23				
Samarah Gibbs	140	AVID Tutoring	Valencia	11/16/23-
02/15/24				
Elham Golgouei	150	Locker Rm Supv	Travis Ranch Elem	08/28/23-
06/14/24				
Gustavo Gonzalez	98	AVID Tutoring	Valadez	11/16/23-
01/15/24				
Pablo Gonzalez	140	AVID Tutoring	Valencia	11/16/23-
02/15/24				
Rodrigo Gonzalez	40	Sub Custodian Trng		Custodial
	11/06/23-11/13/23			
Joseph Granja	25	Student Support	El Dorado	11/28/23-
06/07/24				
Amber Gribbin	12	Chromebook Prep	Technology	09/15/23-
10/31/23				
Jose Gutierrez	150	Warehouse Support		Warehouse
	09/01/23-09/29/23			
Joseph Heiman	20	Speech Support	SPED	10/16/23-
06/13/24				
Jamie Hernandez	50	Health Clk Supp	Health Svs	11/06/23-
06/13/24				
Josh Hernandez	150	Auditorium Tech	Use of Facilities	11/01/23-
11/30/23				
Karina Hiebert	150	Student Support	Sierra Vista	11/27/23-
04/19/24				
David Jimenez	4	Student Support	George Key	11/03/23-
11/03/23				
Emily Job	20	Math Intervention		Woodsboro

	11/27/23-12/21/23			
Karen Johnson 10/30/23	25	Student Support	Linda Vista	10/19/23-
Cameron Justice 11/03/23	4	Student Support	George Key	11/03/23-
Ann Kennedy	20	Math Intervention		Woodsboro
	11/27/23-12/21/23			
Pamela Kibby	120	Math Intervention		Bryant Ranch
	11/02/23-05/09/24			
Jason Lander 06/14/24	100	Student Support	SPED	10/16/23-
Jason Lander 11/03/23	4	Student Support	George Key	11/03/23-
Jenna Lee 06/13/24	100	Student Support	Van Buren	10/23/23-
Kelly Leitner 10/04/23	2	SPED Training	SPED	10/03/23-
George Lopez 02/15/24	140	AVID Tutoring	Valencia	11/16/23-
Jennifer Lopez 06/20/24	50	Student Support	Lakeview	08/29/23-
Kyle Lopez 12/15/23	48	AVID Tutoring	Kraemer	12/01/23-
Marissa Lopez 06/13/24	50	Student Support	Valencia	10/16/23-
Golanz Lotfalipour 06/13/24	100	Student Support	SPED	10/23/23-
Sunshine Luzzi 12/22/23	15	Student Support	Mabel Paine	11/14/23-
Francisco Macias	40	Sub Custodian Trng		Custodial
	11/13/23-11/17/23			
Michele Mack 10/04/23	2	SPED Training	SPED	10/03/23-
<u>Short Term</u> <u>Employee</u>				
	<u>Site</u>		<u>NTE Hrs</u> <u>Effective</u> (Cont'd)	<u>Reason</u>
Alicia Manzanarez 11/03/23	4	Student Support	George Key	11/03/23-
Susan Marlow 06/13/24	50	Student Support	Valencia	10/16/23-
Michelle Masciale 10/04/23	2	SPED Training	SPED	10/03/23-
Michelle Masciale 06/13/24	100	Student Support	Brookhaven	10/16/23-
Rona McManus 11/03/23	4	Student Support	George Key	11/03/23-
Victoria Medlin 06/14/24	75	Academy Tutor	Expanded Lrng	10/30/23-
Danielle Miller 06/13/24	100	Student Support	Sierra Vista	11/17/23-
Briana Miranda 06/13/24	20	Health Clk Supp	Health Svs	10/30/23-
Ana Moran Rodriguez 03/29/24	100	Student Suprvsn	Expanded Lrng	11/16/23-

Weranuch Moyer 12/15/23	18	AVID Tutoring	Kraemer	12/01/23-
Moises Munoz 12/15/23	27	AVID Tutoring	Esperanza	12/01/23-
Heather Murphy 12/22/23	150	Clerical Support	Maintenance	11/20/23-
Lori Nakashima 06/13/24	100	Student Support	Van Buren	10/30/23-
Martha Okuno 11/16/23	2	Translation Svs	Brookhaven	11/16/23-
Martha Okuno 12/31/23	2	Translation Svs	Sierra Vista	12/01/23-
Britlyn Pace 06/13/24	20	Student Support	Rose Drive	10/30/23-
Rosa Padron 06/14/24	31	DELAC Child Care	Acct/Assessmnt	10/23/23-
Lauren Parkes 11/03/23	4	Student Support	George Key	11/03/23-
Chantal Patterson 11/30/23	25	Student Support	Linda Vista	11/07/23-
Yesenia Perez 12/15/23	15	AVID Tutoring	Valencia	10/16/23-
Terri Pickering 06/13/24	50	Student Support	SPED	11/27/23-
David Priscilla 06/13/24	100	Student Support	Esperanza	08/29/23-
Lisa Quinn	20	Math Intervention		Glenknoll
	11/27/23-12/22/23			
Leslie Ramirez 05/15/24	125	Math Tutoring	Melrose	10/16/23-
Elizabeth Ramos Pina 12/22/23	6	Student Suprvsn	Expanded Lrng	11/27/23-
Ana Marcela Roche 10/04/23	2	SPED Training	SPED	10/03/23-
Kimberly Rodriguez 06/13/24	100	Student Support	Fairmont	11/27/23-
Steven Rodriguez 06/14/24	75	Academy Tutor	Expanded Lrng	10/27/23-
Diana Ruvalcaba 06/14/24	75	Academy Tutor	Expanded Lrng	11/06/23-
Laura Scott 10/04/23	2	SPED Training	SPED	10/03/23-
Lisa Seifen 06/13/24	5	Student Support	Tuffree	10/27/23-
Nicole Seitz 12/15/23	50	AVID Tutoring	El Dorado	10/16/23-
Noor Shmara 12/15/23	12	AVID Tutoring	YLHS	11/16/23-
Patricia Solorio-Cisneros	100	Student Support	Brookhaven	
	10/16/23-06/13/24			
Susan Swinfard 05/15/24	125	Math Tutoring	Melrose	10/16/23-
Archelle Tovar 06/13/24	15	CPR Instruction	Health Svs	11/13/23-

Jonathan Tune 11/30/23	150	Auditorium Tech	Use of Facilities	11/01/23-
Jaime Vasquez 01/12/24	150	Student Support	Bryant Ranch	08/29/23-
Yajaira Vasquez 10/04/23	2	SPED Training	SPED	10/03/23-
Berri Verduzco 11/17/23	15	Translation Svs	Tynes	11/15/23-
Majela Walker 11/03/23	4	Student Support	George Key	11/03/23-
Brittany Watrous 11/30/23	50	Student Support	Linda Vista	11/01/23-
Claudia Welch 11/30/23	16	Sub Sec Training	Ed Svs-Sec	11/15/23-
Lucy Wheaton 11/24/23	1	SPED Aide Trng	Valencia	10/23/23-
Alissa Williams 06/13/24	5	Student Support	Linda Vista	11/27/23-
Joseph Winter 12/22/23	20	Student Support	Student Svs	10/02/23-
Elizabeth Woodling 11/30/23	16	Sub Sec Training	Ed Svs-Sec	11/15/23-
Cong Xu 11/17/23	7	Translation Svs	Linda Vista	11/13/23-
Yifan Zhao 06/14/24	25	Translation Svs	SPED	10/25/23-
Yifan Zhao 06/13/24	10	Translation Svs	Esperanza	11/29/23-

Substitutes

<u>Employee</u>	<u>Site</u>	<u>Position</u>	<u>Effective</u>	<u>Effective</u>
Yuliana Alfaro 12/30/23		Nutr Svs Wkr	Nutrition Svs	11/06/23-
Arlene Alonso 06/13/24		Clerk I, Sch Sec I	Glenview	11/15/23-
Eileen Ball 06/14/24		Campus Supervsr	Travis Ranch MS	08/28/23-
Eileen Ball 06/13/24		ELMT	Ed Svs-Elem	08/29/23-
Tonjia Bier		Bil Clerk I, Sch Sec I	Glenview	
		10/02/23-06/13/24		
Tonjia Bier 06/30/24		Clerk II	Ed Svs-Elem	11/17/23-
Christina Bruns Atherton 06/13/24		Clerk I, Sch Sec I	Van Buren	10/23/23-
Stacy Calderon 06/28/24		Sch Sec I	Wagner	08/29/23-
Elizabeth Casuga 06/13/24		ELMT	Ed Svs-Elem	08/29/23-
Elliot Clark 06/13/24		SPED Aide I, II, II Spec	SPED	10/12/23-
Destiny Conwi 06/13/24		ELMT	Ed Svs-Elem	08/29/23-

Abbey Cruz 06/13/24	Health Clerk	Health Svcs	11/06/23-
Leticia Cuenca 06/30/24	Bil Receptionist	Class Personnel	11/08/23-
Carol Davis 06/13/24	SPED Aide I, II, III	SPED	11/10/23-
Llilfred Delgado 06/13/24	SPED Aide I, II	SPED	10/30/23-
Stephanie Edson 06/28/24	Clerk I	BVVA	08/28/23-
Stephanie Edson 07/12/24	Clerk I, Sch Sec I	Woodsboro	08/29/23-
Stephanie Edson 06/13/24	Clerk I	George Key	09/01/23-
Jill Elder 07/12/24	Clerk I, Sch Sec I	Woodsboro	08/29/23-
Rosa Esqueda 06/13/24	ELMT	Ed Svcs-Elem	08/29/23-
Heather Flores 07/12/24	Clerk I, Sch Sec I	Woodsboro	08/29/23-
Belinda Garcia 06/13/24	Clerk I, Sch Sec I	Glenview	10/02/23-
Cory Garcia 06/13/24	SPED Aide I, II	SPED	10/23/23-
Ryan Goode 12/29/23	Nutr Svcs Wkr	Nutrition Svcs	11/07/23-
Adrian Guttierrez 06/30/24	Custodian	Custodial	11/06/23-
Cindy Hansen 06/13/24	Clerk I	Glenknoll	11/06/23-
Deborah Hunt 06/13/24	SPED Aide I, II	SPED	10/26/23-
Emily Job 06/13/24	ELMT	Ed Svcs-Elem	08/29/23-
Roberta Justice 06/13/24	Clerk I	Glenview	10/03/23-
Roberta Justice 06/30/24	Clerk II	Ed Svcs-Elem	11/17/23-
Souheir Kabalaky 06/13/24	SPED Aide I, II	SPED	11/01/23-
Sarah Lopez-Valdivia 06/13/24	SPED Aide I, II	SPED	08/29/23-
Francisco Macias 06/30/24	Custodian	Custodial	11/13/23-
Jessica McConnell 06/13/24	Sch Sec I	Sierra Vista	11/29/23-
Briana Miranda 06/13/24	Health Clerk	Health Svcs	10/30/23-
Lizethe Molina 06/30/24	Bus Driver Trainee	Transportation	10/23/23-
Marlisa Montag 06/14/24	Sch Sec I	George Key	10/01/23-
Melissa Ng 06/13/24	SPED Aide I, II	SPED	10/23/23-

Anna Ordorica 06/13/24	Clerk I	Glenknoll	11/06/23-
Nicole Parmenter 06/13/24	ELMT	Ed Svs-Elem	08/29/23-
Samantha Peralta 06/13/24	SPED Aide I, II	SPED	08/29/23-
Jacob Perez Rodriguez 06/13/24	Campus Sprvsr	Tuffree	10/02/23-
Jacob Perez Rodriguez	Att Clerk II, Clerk III 10/26/23-06/13/24		Tuffree
Sara Popal 06/13/24	SPED Aide I, II	SPED	11/08/23-
Leslie Ramirez 06/13/24	ELMT	Ed Svs-Elem	08/29/23-
Jessica Ramos 06/13/24	ELMT	Ed Svs-Elem	11/01/23-
Itzel Reyes 12/29/23	Nutr Svs Wkr	Nutrition Svs	11/15/23-
Alyssa Rodriguez 06/13/24	SPED Aide I, II	SPED	11/14/23-
Brianna Rombeiro 06/13/24	Instr Aide PE	Ed Svs-Elem	11/07/23-
Abraham Sanchez 06/13/24	SPED Aide I, II	SPED	11/06/23-

Substitutes
Employee

	<u>Site</u>	<u>Position</u>	<u>Effective</u>
(Cont'd)			
Rodrigo Sandoval Gonzalez 06/30/24	Custodian	Custodial	11/06/23-
Joan Simmons 07/12/24	Clerk I, Sch Sec I	Woodsboro	08/29/23-
Katie Smith 06/13/24	CIS	Ed Svs-Elem	11/01/23-
Pushparani Thomas Frank 06/13/24	SPED Aide I, II	SPED	11/27/23-
Janet Torres 06/13/24	ELMT	Ed Svs-Elem	08/29/23-
Lilien Tran 06/13/24	SPED Aide I, II	SPED	10/18/23-
Patricia Vanderheide 06/13/24	Health Clerk	Health Svs	08/29/23-
Betti Verduzco 06/13/24	Academy Tutor	Expanded Lrng	11/27/23-
Claudia Welch 03/01/24	Secretary II	Ed Svs-Sec	12/01/23-
Elizabeth Woodling 03/01/24	Secretary II	Ed Svs-Sec	12/01/23-

District Funded Co-Curricular Assignments
Stipends

<u>NTE Amount</u>	<u>Effective</u>	<u>Assignment</u>			<u>Site</u>
Jose Aldama 02/02/24		Boys Soccer	YLHS	\$4083	11/13/23-

William Allgeier 02/03/24	Boys Soccer	El Dorado	\$2917	11/13/23-
Brittany Amaya 02/03/24	Girls Water Polo	YLHS	\$3501	11/13/23-
Samantha Amaya 02/03/24	Girls Water Polo	YLHS	\$2917	11/13/23-
Rudy Arevelos 06/14/24	Band	Valencia	\$4958	08/24/23-
Vidal Arista 11/25/23	Cross Country CIF	YLHS	\$1221	11/09/23-
Barry Baldwin 02/03/24	Girls Basketball	YLHS	\$3501	11/13/23-
Brandon Bento 11/25/23	Football CIF	El Dorado	\$1211	10/28/23-
Garret Boaz 02/03/24	Boys Basketball	El Dorado	\$3501	11/13/23-
Luis Borja 02/03/24	Girls Soccer	El Dorado	\$2917	11/13/23-
Gary Bowers III 11/17/23	Football CIF	YLHS	\$908	10/28/23-
Rich Burrell 11/17/23	Football CIF	YLHS	\$908	10/28/23-
Donald Campbell 11/25/23	Cross Country CIF	YLHS	\$1016	11/10/23-
Eric Campos 10/28/23	Girls Flag Football	YLHS	\$2042	08/18/23-
Eduardo Carrasco-Maldonado 02/03/24	Boys Soccer	Esperanza	\$2917	11/13/23-
Donald Chadez 11/18/23	Girls Cross Country CIF	Esperanza	\$508	11/06/23-
Daren De Heras 01/27/24	Girls Wrestling	Esperanza	\$3207	11/13/23-
Jessica Diaz 02/03/24	Girls Water Polo	Esperanza	\$2917	11/13/23-
Sara Dickerson 11/07/23	Girls Volleyball CIF	El Dorado	\$1016	10/12/23-
Brock Dunn 11/25/23	Football CIF	El Dorado	\$1211	10/28/23-
Kyle Enos 11/18/23	Boys Cross Country CIF	Esperanza	\$508	11/06/23-
Alexander Flor 10/16/23	Soccer	BYMS	\$2240	08/14/23-
Calvin Flores 11/03/23	Football CIF	Esperanza	\$303	10/30/23-
Michael Frieson 11/03/23	Football CIF	Esperanza	\$303	10/30/23-
Amber Galasso 11/03/23	Football CIF	Esperanza	\$303	10/30/23-
William Garcia 12/01/23	Event Supervision	Valadez	\$849	10/13/23-
William Garcia 06/28/24	Cross Country	Valadez	\$2043	11/14/23-
William Garcia	Boys Soccer	Esperanza	\$2917	11/17/23-

02/03/24						
Carson Gonzalez	Girls Volleyball CIF	YLHS	\$254		10/19/23-	
10/26/23						
Garrett Govaars	Football CIF	Esperanza	\$303		10/30/23-	
11/03/23						
Chelsey Haardt	Girls Flag Football	YLHS	\$1459		08/18/23-	
10/28/23						
Greg Hammersmith	Girls Wrestling	El Dorado	\$3207		11/13/23-	
01/27/24						
Christian Holiday	Boys Wrestling	Esperanza	\$4083		11/13/23-	
01/27/24						
Austin Human	Girls Cross Country CIF	El Dorado	\$611		11/02/23-	
11/18/23						
Margaret Human	Boys Cross Country CIF	El Dorado	\$611		11/02/23-	
11/18/23						
Darryl Jenkins	Football CIF	El Dorado	\$1211		10/28/23-	
11/25/23						
Anthony Johnson	Girls Tennis CIF	YLHS	\$1270		10/28/23-	
11/29/23						
<u>District Funded Co-Curricular Assignments</u>						
<u>Stipends</u>						
		<u>NTE Amount</u>		<u>Assignment</u>		<u>Site</u>
			(Cont'd)	<u>Effective</u>		
Emma Khamo	Soccer		\$2170	BYMS	08/14/23-	
10/16/23						
Emma Khamo	Girls Soccer	YLHS	\$2917		11/13/23-	
02/02/24						
Ly Kursits	Girls Tennis CIF	YLHS	\$1650		10/28/23-	
11/29/23						
Rene Luna	Soccer	BYMS	\$2240		08/14/23-	
10/16/23						
Steven McManus	Boys Soccer	El Dorado	\$4083		11/13/23-	
02/03/24						
William (Davis) Nardi	Girls Tennis CIF	Esperanza	\$1320		10/25/23-	
11/20/23						
William Nardi	Girls Tennis CIF	Esperanza	\$1016		10/25/23-	
11/20/23						
Jesus Oaxaca	Soccer	BYMS	\$665		08/14/23-	
10/16/23						
Jesus Oaxaca	Boys Soccer	YLHS	\$2917		11/13/23-	
02/02/24						
Jesus Oaxaca	Girls Soccer	YLHS	\$4084		11/13/23-	
02/02/24						
Jasmin Perez	Girls Basketball	El Dorado	\$3501		11/13/23-	
02/03/24						
Paul Petredes	Boys Soccer	El Dorado	\$209		11/13/23-	
02/03/24						
Anthony Piscitelli	Football CIF	El Dorado	\$1211		10/28/23-	
11/25/23						
Bradley Poma	Boys Water Polo CIF	El Dorado	\$254		10/27/23-	
11/02/23						
Bradley Poma	Girls Water Polo	El Dorado	\$2917		11/13/23-	
02/03/24						
Gilbert Quintero	Boys Wrestling	El Dorado	\$3207		11/13/23-	
01/27/24						

Bodie Quirk 11/20/23	Girls Tennis CIF	El Dorado	\$1016	10/24/23-
Angel Ramirez 11/03/23	Football CIF	Esperanza	\$303	10/30/23-
Valerie Ramirez 06/13/24	Color Guard	Tuffree	\$1909	08/29/23-
Matthew Raya 02/03/24	Girls Basketball	El Dorado	\$4083	11/13/23-
Tucker Raya 02/03/24	Girls Basketball	El Dorado	\$3501	11/13/23-
Danielle Rumary 02/03/24	Girls Basketball	El Dorado	\$3501	11/13/23-
Muneer Saied 02/03/24	Boys Basketball	El Dorado	\$3501	11/13/23-
Daniel Sanchez 11/25/23	Football CIF	El Dorado	\$1211	10/28/23-
Bryan Swarm 11/02/23	Boys Water Polo CIF	El Dorado	\$306	10/27/23-
Bryan Swarm 02/03/24	Girls Water Polo	El Dorado	\$3501	11/13/23-
Steve Teran 10/28/23	Girls Flag Football	YLHS	\$2042	08/18/23-
Craig Teuben 11/03/23	Football CIF	Esperanza	\$303	10/30/23-
Filip Tomicic 10/13/23	MS Volleyball	Ed Svs-Sec	\$500	08/29/23-
Richard Toro 11/04/23	Girls Golf CIF	YLHS	\$508	10/24/23-
James Valverde 10/28/23	Flag Football	Esperanza	\$4084	08/18/23-
Sypen Van 11/03/23	Pepster CIF	Esperanza	\$103	10/30/23-
Sergio Vasquez 02/03/24	Boys Soccer	El Dorado	\$2500	11/13/23-
Darryl Vergolino-Holiday	Boys Wrestling			Esperanza \$3207
Nicole Wada 02/03/24	Girls Basketball	YLHS	\$3501	11/13/23-
Shawn Wickoff 10/28/23	Girls Flag Football	YLHS	\$1459	08/18/23-
Stephanie Yeh 12/22/23	After School Program	Kraemer	\$80	10/30/23-
Joe Yezbak 02/02/24	Boys Basketball	YLHS	\$3501	11/13/23-
Even Yoell 02/03/24	Boys Soccer	El Dorado	\$209	11/13/23-
Enrique Zuniga Lomeli 02/03/24	Boys Soccer	Esperanza	\$4083	11/13/23-
Enrique Zuniga Lomeli 04/12/24	Soccer	Valadez	\$2043	01/01/24-

Booster Funded Co-Curricular Assignments

<u>Employee</u>	<u>Assignment</u>	<u>Site</u>
<u>NTE</u>	<u>Amount</u>	<u>Effective</u>
Jacob Adams 01/26/24	Track & Field	El Dorado \$2000 11/06/23-
Alona Aguilera 02/03/24	Girls Soccer	El Dorado \$2750 11/13/23-
Jose Aldama 02/03/24	Girls Soccer	YLHS \$2917 11/13/23-
Bryan Anderson 11/25/23	Football CIF	El Dorado \$1211 10/28/23-
Rudy Arevalos 11/30/23	Band	Valencia \$500 09/01/23-
Vincent Ayala 11/30/23	Baseball	Esperanza \$2188 10/23/23-
Andrew Bauhofer 02/02/24	Boys Lacrosse	El Dorado \$1100 11/06/23-

Booster Funded Co-Curricular Assignments

<u>Employee</u>	<u>Assignment</u>	<u>Site</u>
<u>NTE</u>	<u>Amount</u>	<u>Effective (Cont'd)</u>
Jennifer Beu 06/30/24	Event Supervision	Esperanza \$1500 11/01/23-
Gary Bowers 11/17/23	Football CIF	YLHS \$908 10/28/23-
Austin Case 10/31/23	Baseball	YLHS \$3207 08/29/23-
John Castro 11/30/23	Boys Lacrosse	Esperanza \$850 09/01/23-
Brian Cazares 11/17/23	Football CIF	YLHS \$801 10/28/23-
Paul Chiotti 10/27/23	Football	El Dorado \$3000 08/18/23-
Paul Chiotti 11/25/23	Football CIF	El Dorado \$1211 10/28/23-
Rose Christensen 06/30/24	Event Supervision	Esperanza \$1500 10/16/23-
Galen Diaz 02/03/24	Girls Water Polo	Esperanza \$2917 11/13/23-
Stephan Ditolla 11/17/23	Football CIF	YLHS \$908 10/28/23-
Troy Duncan 02/02/24	Boys Soccer	YLHS \$2917 11/13/23-
Hayden Dunn 11/25/23	Football CIF	El Dorado \$1000 10/28/23-
Darius Fazli 11/17/23	Football CIF	YLHS \$801 10/28/23-
Salvador Flores 11/17/23	Football CIF	YLHS \$801 10/28/23-
Maynor Godoy 02/03/24	Boys Basketball	YLHS \$3501 11/13/23-
Kyle Hallerbach 12/29/23	Music	TRMS \$900 09/01/23-
Pete Johnson 05/31/24	Band	El Dorado \$4000 01/01/24-
McKennah Kaplan	Dance	YLMS \$3300 08/24/23-

05/31/24					
Bryce Kawell	Boys Lacrosse	Esperanza	\$850	09/01/23-	
11/30/23					
Taylor Lawson	Boys Basketball	El Dorado	\$3000	11/13/23-	
02/03/24					
Jacob Lewis	Boys Lacrosse	El Dorado	\$800	11/06/23-	
02/02/24					
Luke Lussier	Wrestling	YLHS	\$3207	11/13/23-	
01/27/24					
Kamryn Melton	Girls Basketball	El Dorado	\$1000	11/13/23-	
02/03/24					
Jay Mericle	Girls Water Polo	Esperanza	\$2917	11/13/23-	
02/03/24					
Kim Murphy	Event Supervision	Esperanza	\$1500	11/01/23-	
06/30/24					
Paul Murphy	Boys Lacrosse	Esperanza	\$450	09/01/23-	
11/30/23					
Khris Nelson	Boys Basketball	El Dorado	\$3000	11/13/23-	
02/03/24					
Lily Olivarria	Event Supervision	Esperanza	\$1500	11/01/23-	
06/30/24					
Steven Ornelas	Drumline	Valencia	\$350	09/01/23-	
11/30/23					
Sean Parra	Drumline	Valencia	\$1500	09/01/23-	
11/30/23					
Jacob Patterson	Boys Lacrosse	El Dorado	\$1100	11/06/23-	
02/02/24					
Caden Perkins	Girls Volleyball CIF	YLHS	\$254	10/19/23-	
10/26/23					
Paul Petredes	Boys Soccer	El Dorado	\$2000	11/13/23-	
02/03/24					
Cecilia Pina	Event Supervision	Esperanza	\$1500	11/01/23-	
06/30/24					
Bill Price	Band	Valencia	\$900	09/01/23-	
11/30/23					
Misael Quevedo	Boys Soccer	YLHS	\$2917	11/13/23-	
02/02/24					
Nathan Ramirez	Football CIF	El Dorado	\$750	10/28/23-	
11/25/23					
Emily Rivera	Girls Volleyball CIF	El Dorado	\$1016	10/12/23-	
11/07/23					
Steve Rodriguez	Event Supervision	Valencia	\$1800	07/01/23-	
06/30/24					
Erica Schmaltz	Girls Soccer	YLHS	\$2917	11/13/23-	
02/02/24					
Chris Schmitz	Music	TRMS	\$1360	09/01/23-	
12/29/23					
Mike Sprenger	Boys Wrestling	YLHS	\$3207	11/13/23-	
01/27/24					
Wyatt Springer	Boys Lacrosse	Esperanza	\$450	09/01/23-	
11/30/23					
Aza Stackhouse	Music	TRMS	\$1460	09/01/23-	
12/29/23					
Christiane Sundstrom	Girls Soccer	El Dorado	\$2750	11/13/23-	

02/03/24	Amy Swearingen	Girls Lacrosse	El Dorado	\$2000	11/06/23-
01/26/24	Aaron Tam	Music	TRMS	\$1080	09/01/23-
12/29/23	Lindsay Taylor	Event Supervision	Esperanza	\$1500	11/01/23-
06/30/24	Paul Tran	Boys Lacrosse	El Dorado	\$1000	11/06/23-
02/02/24	Brienne Trujillo	Girls Water Polo	El Dorado	\$2917	11/13/23-
02/03/24	Trevor Wada	Boys Lacrosse	El Dorado	\$1600	11/06/23-
02/02/24					

Booster Funded Co-Curricular Assignments

<u>Employee</u>	<u>Assignment</u>	<u>Site</u>
<u>NTE</u>	<u>Amount</u>	<u>Effective (Cont'd)</u>
Whitley Wasson	Drumline	Valencia
11/30/23		\$1150
09/01/23-		
Chelsea Wong	Cello	Tuffree
06/13/24		\$1500
10/18/23-		
Evan Yoell	Boys Soccer	El Dorado
02/04/24		\$2000
11/13/23-		
Chang Yue	Music	TRMS
12/29/23		\$1080
09/01/23-		
Joshua Zaha	Football CIF	YLHS
11/17/23		\$908
10/28/23-		

Preschool Program: Preschool Paraeducator, Bil Preschool Paraeducator, Child Dev Preschool Educator: Short Term: NTE 250 Hrs., Substitute, NTE 8 Hrs., 07/01/23-06/30/24

Brandy Kellen
Breanna Rico
Sophia Sernaque

Child Care Program: Child Care Teacher I: Short Term: NTE 250 Hrs., Substitute, NTE 8 Hrs., All Sites, 07/01/23-06/30/24

Sandra Banda
Travis Braz
Taylor Dunlavy
Sara Fuentes
McKayla Hoisington
Kaylie Long
Jessica Lopez
Diana Rodriguez Hernandez

Noon Duty Supervision, 07/01/23-06/30/24

<u>Employee</u>	<u>Site</u>
Nayeli Casio Reyna	Topaz
Eunsil Choi	Woodsboro
Lorna Encinas	Glenview
Esther Hernandez	Melrose
Betty Hsueh	Fairmont
Jessica Ibarra	Glenknoll
Diana Morales-Sanchez	Topaz

Jessica Noguerras	Wagner
Wendy Retz	Travis Ranch MS
Jazzel Rivera	Topaz
Brett Shupe	Glenknoll
Itsuho Takashima	Glenknoll
Sarah Zamudio	Fairmont

**PLACENTIA-YORBA LINDA UNIFIED SCHOOL DISTRICT
 CERTIFICATED HUMAN RESOURCES REPORT
 Board of Education Regular Meeting
 December 12, 2023**

Retirement

<u>Employee</u>	<u>Site</u>	<u>Position</u>	<u>Effective</u>
Mark Burwell	Elem PE	Teacher	01/06/24

Leaves of Absence

<u>Employee</u>	<u>Position</u>	<u>Site</u>	<u>Reason</u>	<u>Effective</u>
Sheila Chew	Teacher		Kraemer Medical	11/09/23- 12/22/23
Tarek Hassoun	Teacher	Woodsboro	Medical	11/27/23- 01/08/24
Whitney Norrbom	School Nurse		Health Svs Medical	11/27/23- 12/08/23
Sara Priester Unpaid	Speech Pathologist		Mabel Paine	Discretionary- 12/03/23-12/22/23

Employ

<u>Teacher</u>	<u>Subject</u>	<u>Site</u>	<u>Status</u>	<u>Effective</u>
Sierra DiSchiavi	Elem Music	Itinerant	Temp	10/30/23
Hankyol Koo	Elem Music	Itinerant	Temp	11/06/23
Christian Larsen	Science	Valencia	Temp	10/30/23
Claire Schade	Elementary	Mabel Paine	Temp	11/15/23
Haley Whitcomb	Spec Ed	Travis MS	Temp	10/30/23

Extra Periods

<u>Employee</u>	<u>Site</u>	<u>Subject</u>	<u>Increase Contract</u>	<u>Effective</u>
Kristen Erickson	Travis MS	Soc Science	1/7	08/24/23- 06/14/24
Lindsey Lavin	YLMS	Math Lab	1/7	11/06/23- 06/14/24

Extra Duty Assignments

<u>Employee</u>	<u>Site</u>	<u>Extra Duty</u>	<u>Hrly Rate</u>	<u>Hours</u>	<u>Effective</u>
Nathaniel Alam	El Dorado	Math Intervention	\$28	130	11/13/23- 06/07/24
Brandon Amaral	Valencia	Math Dept Support	\$55	1	10/13/23- 11/12/23
Tanya Amaral	Tynes	Math Intervention	\$55	20	11/27/23-12/21/23
Janet Arbuckle	Kraemer	After School Prg	\$55	30	10/23/23- 06/13/24
Yvonne Batshoun-Gonzalez	Glenview	After School Intrv	\$55	19	10/16/23- 11/09/23
Suzanne Borgese	Spec Ed	Student Assessment	\$28	90	10/12/23- 06/14/24
Lisa Bradley	Woodsboro	Math Intervention	\$55	19	10/16/23-11/09/23
Alexis Burt	Melrose	Math Intervention	\$28	19	10/16/23-05/09/24

Carolina Cantoran	Spec Ed	IEP Testing	\$27	5	
04/13/23-05/12/23					
Meredith Castro	Student Svcs	PBIS Lead	\$55	2	09/01/23-
11/01/23					
Aleah Chamberlin	Travis Elem	After School Prg	\$55	21	10/16/23-
11/10/23					
Bradley Chang	Lakeview	PE Aide Coverage	\$55	25	10/11/23-
06/14/24					
Carmen Coindreau	George Key	After School Prg	\$28	4	11/03/23-
11/03/23					
Hollis Cruse	Bryant Ranch	Combo Class Prep	\$55	20	
08/29/23-06/14/24					
Hollis Cruse	Student Svcs	504 Support	\$55	2	
08/28/23-12/22/23					
Michele Daetweiler	B-Yorba	Independent Study	\$55	25	
10/02/23-06/14/24					
Nicole Dewitt	Linda Vista	After School Intrv	\$28	4	
11/13/23-11/16/23					
Xochitl Diaz	Ed Svcs	DELAC Translator	\$55	12	
10/23/23-05/31/24					
Katherine Do	Mabel Paine	After School Prog	\$55	5	
11/06/23-11/10/23					
Britany Douglas	Topaz	PE Aide Coverage	\$55	30	08/29/23-
06/14/24					
Brittney Duran	Sierra Vista	Observe Classroom	\$55	3	
11/03/23-11/03/23					
<u>Extra Duty Assignments</u>					
<u>Employee</u>	<u>Site</u>	<u>Extra Duty</u>	<u>Hrly Rate</u>	<u>Hours</u>	<u>Effective</u>
(Cont'd)					
Sadaf Esteaneh	B-Yorba	College Class Supv	\$55	55	09/01/23-
06/14/24					
Courtney Fenstermaker	Valencia	Cambridge Coord	\$55	75	10/13/23-
06/30/24					
Valerie Gabriel	Spec Ed	Student Support	\$55	25	08/28/23-
06/14/24					
Susan Groff	El Camino	After School Prg	\$55	100	10/19/23-
06/13/24					
Anabel Hernandez	Valencia	Student Mentor	\$55	100	08/24/23-
06/14/24					
Janeen Hill	Ed Svcs	TK Task Force	\$55	10	
10/20/23-06/13/24					
Janeen Hill	Woodsboro	IEP Mtg	\$55	10	08/29/23-
06/13/24					
Zachary Hom	Ed Svcs	Science Dept Collab	\$55	4	
11/14/23-06/03/24					
Janice Huff	Rose Drive	Meetings/Trainings	\$55	4	
11/01/23-05/16/24					
Joleen Jones	Golden	Combo Class Prep	\$55	20	
08/29/23-06/13/24					
Anneclare Kim	Valadez	Tutoring	\$55	56	10/23/23-
06/13/24					
Rita Lewis	Spec Ed	Student Assessment	\$28	90	10/09/23-
06/13/24					

Diane Luxa	Ed Svs	Site Science Collab	\$55	8	
10/02/23-06/14/24					
Catherine Manalo	El Dorado	Math Intervention	\$55	40	10/13/23-
11/13/23					
Kim Martinez	Student Svs	Mentor Foster Youth	\$55	30	
09/26/23-06/13/24					
Kathryn Maucher Tynes		Combo Class Support	\$55	20	08/24/23-
06/13/24					
Nikko Mostajo	Ed Svs	SST Facilitator	\$55	25	
09/26/23-06/14/24					
Geena Misra	Tynes	Math Intervention	\$28	19	
10/16/23-11/09/23					
Geena Misra	Morse	After Sch Program	\$28	10	
11/28/23-12/21/23					
Kelly Prinzing	Mabel Paine	After Sch Program	\$28	19	
10/16/23-11/09/23					
Audra Ross	Alt Ed	Lead Art Teacher	\$55	60	08/29/23-
06/13/24					
Jill Saito	Human Resc	Move Classroom	\$55	8	10/01/23-
11/30/23					
Gina Santangelo	Health Svs	SDC Assessments	\$55	12	12/01/23-
12/22/23					
Gabriella Sarjeant	Spec Ed	Pro Act Training	\$28	12	10/03/23-
10/04/23					
Donna Simester	Spec Ed	Home Instruction	\$55	45	10/12/23-
02/02/24					
Amruta Singh	Spec Ed	Summer Support	Per Diem	16	07/03/23-
07/28/23					
Julia Skates	Fairmont	After School Intrv	\$28	20	
11/27/23-12/22/23					
Makenna Smith	Spec Ed	IEP/Assessments	\$55	25	10/23/23-
06/14/24					
Allison Spinney	Bryant Ranch	Math Intervention	\$55	150	
10/02/23-06/13/24					
Katherine Strohmenger	Woodsboro	GATE Combo	\$55	20	08/28/23-
06/14/24					
Lauren Sveinson	Spec Ed	Class Support	\$55	4	08/28/23-
09/15/23					
John Teal	Valencia	Saturday School	\$28	5	11/01/23-
11/18/23					
Deana Thelen	Fairmont	Combo Class Prep	\$55	20	11/15/23-
06/13/24					
Solomon Ung-Gominsky	Rose Drive	Math Intervention	\$28	20	11/27/23-
12/21/23					
Claire Viele	Student Svs	PBIS TFI PD/Training	\$55	10	
11/13/23-06/13/24					
Jennifer Villasenor	B-Yorba	World Cuisine Wkshp	\$55	28	
10/30/23-12/22/23					
Courtney Warders-Reiff	Brookhaven	Math Intervention	\$28	19	10/16/23-
11/19/23					

Dana Watts	Ed Svs	SST Coordinator	\$55	24	09/01/23-
06/14/24					
Jennifer Wong	Ed Svs	ELD Instruction	\$55	810	
09/06/23-06/14/24					
Laura Yeamen	Glenview	Combo Class Prep	\$55	20	10/20/23-
06/13/24					
Julie Young	Van Buren	PE Aide Coverage	\$55	20	11/09/23-
06/14/24					

Bryant Ranch, Outdoor Education Science Camp Mtg., \$55/Hr., NTE 2 Hrs.,
08/29/23-11/01/23
 Rebeccalee Smith
 Molly Pinkham

Brookhaven, Afterschool Math Tutor, \$55/Hrs., NTE 20 Hrs., 11/27/23-12/21/23
 Steve Nakahishi
 Julianne Nogal

Buena Vista, Combo Class Prep., \$55/Hr., NTE 20 Hrs., 08/28/23-06/13/24
 Kelly Felten
 Wendy Fong
 Irene Pearson

Educational Services, Alternate ELPAC Training, \$55/Hr., NTE 3 Hrs.,
11/20/23-01/31/24
 Anita Amaya
 Kimberly Bidelspach
 Julio Chavez
 Cynthia Davila
 Kristina Dawdy
 Angela Duenas
 Elliott Edwards
 Jennifer Ehlen
 Rogelio Galvan
 Rubi Gil-Arevalo
 Ana Gonzalez
 Julia Hauler
 Lorraine Hernandez
 Amy Larsen
 Mary Le
 Robert Lexin
 Jasmine Lodge
 Cecilia Medina
 Nadira Mohabir
 Melissa Moores
 Kylee Saito
 Makenna Smith
 Amy Woodrum

Educational Services, Chapman University Holocaust Art & Writing Contest,
\$55/Hr., NTE 20 Hrs., 11/08/23-06/14/24
 Leticia Bernstein
 Richard Cadra

Darius Cervantes
Keith Dellalonga
Terry Dopson
Tara Filowitz
Amy Green
Dana Humphrey
Dana Leon
Jenna Lind
Merelyn Lopez
Lynn Magnin
Emily Murray
Mollie Simmons
Christine Williams

Educational Services, ELA Lead Teacher Meeting, \$55/Hr., NTE 3 Hrs.,
11/06/23-06/14/24

Karen Aleksic
Jill Cooney
Rachel Friedrichs
Emily Murray
James Novek
Karen Pinson

Educational Services, HS ELA Common Assessment Collaboration, \$55/Hr., NTE 3
Hrs., 10/03/23-03/01/24

Sharilyn Anderson
Christine Bonner
Amanda Dato
Alyson Dixon
Joy Okada
Cozette Petitt
Jamie Rocha
Candace Tingley

Educational Services, HS Math Common Assessments, \$55/Hr., NTE 15 Hrs.,
11/13/23-06/14/24

Tanya Borg
Laura Crays
Brian Goebel
Scott Herrick
Heidi Krause
Debbie Mariotti
Lauren Stouffer
Lauren Simmons

Educational Services, HS Science Discipline Collaboration, \$55/Hr., NTE 9
Hrs., 11/07/23-06/03/24

Nicole Aquino
Erica Aronson
Elizabeth Caglia
Douglas Lauder
Linda Leonard
John Lindell

Elena Mallett
 Sergio Narez
 Kressler Nguyen-Valdez
 Jennifer Pilkenton
 Judy Rehburt
 Collette Riggs
 Leslie Rose
 Gregory Walls
 James Womack
 Michael Woodward

Educational Services, MS Cross Country Coaching, \$55/Hr., 10/13/23-12/01/23

<u>Employee</u>	<u>NTE Hours</u>
Stephanie Brock	24
Isaias Campuzano	20
Sevastian Duran	16
Michael Huicochea	24

Educational Services, MS Cross Country Coaching, \$55/Hr., 10/13/23-12/01/23

(Cont'd)

<u>Employee</u>	<u>NTE Hours</u>
Timothy Huhn	16
Matthew Labelle	16
Carrie Lester	16
Leticia Long	16
Joseph Perez	16
Brian Shay	16
Dianne Torres	28
Mary Volland-Chapluk	16
Terrance Wroblewski	16

Educational Services, MS Math Team Lead Collaboration, \$55/Hr., NTE 10 Hrs., 11/17/23-06/14/24

Rossana Hamilton
 Danielle Miller
 Krystal Santa Ana

Educational Services, Multicultural Studies Professional Development, \$55/Hr., NTE 12 Hrs., 11/06/23-06/13/24

Jennifer Bremer
 Kevin Claborn
 Traci Eseltine
 Charles Reta

Educational Services, OPENSCIED Unit Collaboration, \$55/Hr., NTE 12 Hrs., 11/07/23-06/03/24

Nicole Aquino
 Gina Beelner
 Migdalia Berrios
 Cari Briggs
 Stephanie Brock
 Sabrina Bui
 Jeffrey Christiansen
 Samuel Christy
 Lauren Conser

Andrea Cronin
Ashlee Duncan
Inge Eppink
Sadaf Esteaneh
Rossana Hamilton
Zachary Hom
Matthew Homstad
Grace Lee
Beatriz Millan
Danielle Miller
Brian Nguyen
Krystal Santa Ana
Makiko Shibata Ellis
Mary Volland-Chapluk
Terrence Wroblewski

Educational Services, Science Discipline Collaboration, \$55/Hr., NTE 8 Hr.,
10/10/23-06/01/24

Nicole Aquino
Erica Aronson

El Dorado, Tutoring, \$55/Hr., NTE 26 Hrs., 11/13/23-06/07/24

Melissa Chavez
Laura Crays
Eric Hoenigmann
Jason Kim
Eddie Lu
Catherine Manalo
Rolfe Nasr
Eduardo Rodriguez
Lauren Simmons

Fairmont, After School Math Intervention, \$55/Hr., 11/27/23-12/22/23

<u>Employee</u>	<u>NTE Hours</u>
Steven Craik	20
Alexis Hightower	20
Jennifer Jacobson	5
Jessica Lee	20
Marsha Pinson	20
Allison Smith	5

Glenknoll, After School Tutoring, \$55/Hr., NTE 20 Hrs., 11/27/23-12/21/23

Sarah Hoffman
Deja McCollough
Danielle Miller

Golden, ELOP Math Intervention, \$55/Hr., NTE 20 Hrs., 11/27/23-12/22/23

Laurie Hansen
Marquise Hawley
Joleen Jones
Jennifer Rasic
Lauren Richards
Michelle Woinarowicz

Golden, Meet the Masters Training, \$55/Hr., NTE 3 Hrs., 11/01/23-06/03/24

Kandice Ames
Laurel Ayer
Tara Bloomquist
Amanda Cerda
Brenda Dimopoulos
Joan Fiala
Lisa Fraser
Kim Goodwin
Terri Hanna
Cara Johnson
Gloria Johnson
Joleen Jones
Sandy Jung
Geri Mc Bride
Cecilia Medina
Melissa Mores
Brian Nguyen
Angela Pinson

Golden, Meet the Masters Training, \$55/Hr., NTE 3 Hrs., 11/01/23-06/03/24

(Cont'd)
Christine Pizzo-Spina
Ann Rago
Jenner Rasic
Joy Rasic
Kylee Saito
Tiffany Vasquez
Deborah Ventura
Scott Villanueva
Michelle Woinarowicz

Kraemer, Math Intervention/Tutoring, \$55/Hr., NTE 20 Hrs., 11/27/23-12/22/23

Phallin Chhe
Christopher Henry
Karla Jones
Jessica Rosete

Kraemer, MS After School Club/Program, \$55/Hr., NTE 35 Hrs., 09/04/23-06/13/24

Samuel Christy
Roberta Sanchez

Lakeview, Combo Class Prep., \$55/Hr., NTE 20 Hrs., 08/29/23-06/14/24

Michelle Anderson
Sarah Olson

Linda Vista, After School Math Intervention, \$55/Hr., 10/16/23-11/16/23

<u>Employee</u>	<u>NTE Hours</u>
Britany Douglas	1
Susan Gaglia	5

Mabel Paine, Math Intervention Program, \$55/Hr., NTE 19 Hrs., 11/27/23-12/22/23

Katherine Do

Sarah Morgigno
Lauren Thurston

Melrose, Math Intervention Program, \$55/Hr., NTE 19 Hrs., 10/16/23-05/09/24

Stella Campos
Stacy Farkas
Vladimir Figueroa
Ruth Granados Zamarron
Helen Nelson
Anne Marie Plascencia
Guadalupe Toscano

Morse, After School Intervention, \$55/Hr., NTE 10 Hrs., 11/28/23-12/21/23

Janelle Bedard
Nicole Fairfield
Bailey Knutsen
Lynette Parelli
Karen Skokan
Claudia Sundstrom
Kristin Tesoro
Ana Zamora-Lopez

Rose Drive, After School Math Intervention, \$55/Hr., NTE 20 Hrs., 11/27/23-12/21/23

Daune Abadie
Harvey Armbrust
Heidi Gump Woodward
Jenny Mc Lane-Raya
Paula Powers

Ruby Drive, Math Intervention Program, \$55/Hr., NTE 19 Hrs., 11/14/23-05/09/24

Lindsey Barnett
Deanne Hoff
Itzel Lozoya
Joanne Vaught

Sierra Vista, Combo Class Prep., \$55/Hr., NTE 20 Hrs., 10/01/23-06/14/24

Melissa Gifford
Leanne Olson

Sierra Vista, Math Intervention, \$55/Hr., 10/16/23-11/09/23

<u>Employee</u>	<u>NTE Hours</u>
Janelle Betts	19
Kristen Dominguez	19
Chelsea Garcia	11
Kimberly Griffin	11
Jennifer Heffner	19
Haley Johnson	11
Leanne Olson	5
Dawn Page	19

Special Education, Alternative Diploma Work Group, \$55/Hr., NTE 15 Hrs., 10/12/23-06/14/24

Sarah Belsey

Kristina Dawdy

Special Education, Attend and Participate in IEP, \$55/Hr., NTE 10 Hrs.,
08/28/23-06/14/24

Veronica Aguas-Gomez
Heather Christman
Valerie Gabriel
Lisette Garcia
Rossana Hamilton
Michael Hedderig
Lisa McDonald
Rachel Moss
Samantha Ostapeck
Minerva Pena
Cassandra Raichel

Special Education, HS Department Chair Meetings, \$55/Hr., NTE 10 Hrs.,
10/24/23-06/14/24

Sarah Belsey
Meredith Castro
Irene Kapetanos
Mark Pederson
Valerie Steinbergs

Student Services, McKinney Vento Student Tutoring Program, \$55/Hr., NTE 15
Hrs., 10/02/23-06/13/24

Kathryn Black
Raymond Martin

Student Services, PBIS Student Support, \$55/Hr., NTE 8 Hrs., 11/13/23-
06/13/24

Elizabeth Beach
Marlene Beltran
Jan Bird
Katherine Burrows
Meredith Castro
Jeff Christiansen
Marisa Cruz
Heather Day
Katherine Do
Melissa Gifford
Jennifer Gill
Dave Gonzalez
Courtney Gruis
Sarah Hoffman
Sandra Long-Gallegos
Marci Malone
Roxanna Mancilla
Sarah McElwee
Emily Mejia
Richard Nagy
Rosemary Pang
Irene Pearson

Staci Perez
Tamara Platt
Jennifer Rasic
Jennifer Raya
Brian Shay
Sherman Shen
Candace Tingley
Cheryl Torres
Mariana Vega

Student Services, TFI PD/Training for PBIS Leads, \$55/Hr., NTE 2 Hrs.,
11/13/23-06/13/24

Elizabeth Beach
Marlene Beltran
Jan Bird
Katherine Burrows-Davidson
Meredith Castro
Jeff Christiansen
Marisa Cruz
Heather Day
Katherine Do
Melissa Gifford
Jennifer Gill
Dave Gonzalez
Courtney Gruis
Sarah Hoffman
Sandra Long-Gallegos

Student Services, TFI PD/Training for PBIS Leads, \$55/Hr., NTE 2 Hrs.,
11/13/23-06/13/24 (Cont'd)

Marci Malone
Roxanna Mancilla
Emily Mejia
Sarah McElwee
Richard Nagy
Rosemary Pang
Irene Pearson
Staci Perez
Tamara Platt
Jennifer Rasic
Jennifer Raya
Brian Shay
Sherman Shen
Candace Tingley
Cheryl Torres
Mariana Vega

Technology, AERIES Training, \$55/Hr., NTE 1 Hr., 10/26/23-11/02/23

Meghan Bautista
Suzanne Bilhartz
Kathryn Maucher
Tina Mora
Rosemary Pang
Tom Roth
Vanessa Sandoval

Tami Tang
Guadalupe Toscano

Topaz, After School Intervention, \$55/Hr., NTE 19 Hrs., 10/16/23-11/10/23

Elvira Bermudez
Andrea Cronin
Rossana Hamilton
Lisa MacDonald
Daniella Martinez
Minerva Pena
Jessica Sandoval

Topaz, AVID 101 Professional Development, \$55/Hr., NTE 2 Hrs., 11/01/23-06/14/24

Priscilla Bishop
Michelle Chavez
Marisela Gutierrez

Topaz, Meet the Masters Inservice, \$55/Hr., NTE 1 Hrs., 11/13/23-11/30/23

Elvira Bermudez
Priscilla Bishop
Michelle Chavez
Heather Christman
Andrea Cronin
Ticiana Doty
Michael Hedderig
Shannon Gibson
Marisela Gutierrez

Topaz, Meet the Masters Inservice, \$55/Hr., NTE 1 Hrs., 11/13/23-11/30/23 (Cont'd)

Rossana Hamilton
Salvador McBenttez
Lisa McDonald
Rachel Moss
Minerva Pena
Mary Skates
Stacy Stevens
Danielle VanPool

Travis Ranch Elem, After School Intervention, \$55/Hr., 10/16/23-12/21/23

<u>Employee</u>	<u>NTE Hours</u>
Aleah Chamberlin	20
Stacey Dahlman	40
Jason Grenon	5
Marci Malone	10
Heather Mulkey	40
Nicole Rodriguez	1
Emily Taylor	11
Marta Thomas	40

Tuffree, After School Tutoring, \$55/Hr., 10/23/23-06/13/24

<u>Employee</u>	<u>NTE Hours</u>
Stephanie Brock	42
Erik Cook	63

Sidney Garcia 42
David Gonzalez 46

Tuffree, Math Tutoring, \$55/Hr., 10/16/23-06/13/24

<u>Employee</u>	<u>NTE Hours</u>
Vanessa Collins	100
Cindy Samson	116

Tuffree, Saturday School, \$55/Hr., NTE 5 Hrs., 12/02/23

Stephanie Brock
Matt LeGrand

Tynes, IEP Meetings, \$55/Hr., NTE 15 Hrs., 09/19/23-06/13/24

Kathleen Friend
Yeni Osuna-Pasillas
Suzanne Wilson

Valencia, After School Math Tutoring, \$55/Hr., 10/24/23-11/17/23

<u>Employee</u>	<u>NTE Hours</u>
Brandon Amaral	20
Kent Campbell	16

Van Buren, Intervention, \$55/Hr., NTE 19 Hrs., 10/16/23-11/09/23

Valerie Gabriel
Danielle Ostrosky
Patricia Page

Wagner, Math Intervention After School Program, \$55/Hr., NTE 19 Hrs., 10/16/23-11/09/23

Ashlee Duncan
Jennifer Gill
Madison Ramos
Diane Seitz

Wagner, Math Intervention After School Program, \$28/Hr., NTE 19 Hrs., 10/16/23-11/09/23

Kayla Fausto
Susan Myers

Woodsboro, Attend IEP Meetings, \$55/Hr., NTE 10 Hrs., 08/29/23-06/14/24

Tracy Chung
Aimee Pope
Stacie Rose

Woodsboro, PBIS Coordinators, \$55/Hr., NTE 15 Hrs., 08/28/23-06/14/24

Tarek Hassoun
Claire Viele

Yorba Linda MS, AVID School Wide Instruction Practice, \$55/Hr., NTE 2 Hrs., 10/26/23-10/27/23

Jodi Bonk
Lyndsey Smith

Stipends

<u>Employee</u>	<u>Site</u>	<u>Assignment</u>	<u>NTE Amount</u>	<u>Effective</u>
Sabrina Bui	Valadez	Lead Teacher		\$1013
10/24/23-06/14/24				
Karly Carazo	El Dorado	Girls Water Polo	\$2917	11/13/23-
02/03/24				
Rachel Friedrichs	Woodsboro	Outdoor Science Prg	\$482	
01/09/24-01/12/24				
Samantha Garay	Mabel Paine	Lead Teacher	\$513	
10/02/23-06/13/24				
Christian Larsen	Valencia	Doctoral Stipend	\$1500/Annual	08/24/23-
06/14/24				
Jon Mann	Ed Svs	Induction Mentor	\$2200	08/29/23-
06/14/24				
Kimberly Peck	Buena Vista	Lead Teacher		\$769
08/29/23-06/13/24				
Staci Perez	YLMS	PBIS Coordinator	\$1021	11/06/23-
06/13/24				

Educational Services, Building a Social Emotional Learning Team Training,
09/12/22-06/15/23

<u>Employee</u>	<u>NTE Amount</u>
Christine Bonner	\$4250
Linda Crossno	\$2125
Jennifer DiCarlo	\$4250

Glenknoll, Outdoor Science Camp, NTE \$723, 01/09/24-01/12/24

Danielle Miller
Lisa Valenzuela

Woodsboro, Outdoor Science Program, NTE \$962, 01/09/24-01/12/24

Lisa Bradley
Emily Carlson

District Funded Co-Curricular Assignments

<u>Stipends</u>	<u>Site</u>	<u>Co-Curricular Assignment</u>	<u>NTE Amount</u>	<u>Effective</u>
Jeffrey Bailey	YLHS	Hd Boys Football CIF	\$1254	
10/28/23-11/27/23				
Brady Bilhartz	Valencia	Hd Flag Football	\$4083	07/31/23-
10/27/23				
Britney Brown	El Dorado	Hd Girls Volleyball CIF	\$1320	
10/12/23-11/07/23				

District Funded Co-Curricular Assignments

<u>Stipends</u>	<u>Site</u>	<u>Co-Curricular Assignment</u>	<u>NTE Amount</u>	<u>Effective</u>
(Cont'd)				
Jaclyn Chavez	YLHS	Hd Girls Volleyball CIF	\$330	
10/19/23-10/26/23				
Brad Davis	Esperanza	Marching Band	\$247	10/30/23-
11/03/23				
John Domen	YLHS	Boy Football CIF	\$908	10/28/23-
11/17/23				
Jacob Eazell	El Dorado	Hd Girls Tennis CIF	\$1320	
10/24/23-11/20/23				

Ashley Haney	Esperanza	Hd Girls Water Polo	\$3501	
11/13/23-02/03/24				
Teiko Ikemoto	YLHS	Hd Girls Basketball	\$5192	
11/13/23-02/03/24				
Zachary Lamonda	El Dorado	Hd Football CIF	\$1672	10/28/23-
11/25/23				
Steve Lawson	El Dorado	Hd Boys Wrestling	\$4083	
11/13/23-01/27/24				
Debbie Mariotti	Esperanza	Hd Girls Cross Country CIF	\$611	11/06/23-
11/18/23				
Rich Medellin	Esperanza	Hd Boys Cross Country CIF	\$611	
11/06/23-11/18/23				
Ryan Mounce	El Dorado	Hd Boys Basketball	\$4083	
11/13/23-02/03/24				
Agustin Oropeza	YLHS	Boys Football CIF	\$908	10/28/23-
11/17/23				
Jason Presley	Esperanza	Hd Football CIF	\$418	10/30/23-
11/03/23				
David Quintero	El Dorado	Wrestling	\$3207	11/13/23-
01/27/23				
Dennis Riggs	YLHS	Hd Girls Golf CIF	\$611	
10/24/23-11/04/23				
Thomas Storing	YLHS	Boys Football CIF	\$908	10/28/23-
11/17/23				
Kevin Sweet	El Dorado	Boys Basketball	\$3501	11/03/23-
02/03/24				
Kyle Thomas	El Dorado	Hd Girls Soccer	\$4083	11/13/23-
02/03/24				
Brian Wolf	El Dorado	Football CIF	\$1211	10/28/23-
11/25/23				

Booster Funded Co-Curricular Assignments

<u>Stipends</u>	<u>Site</u>	<u>Co-Curricular Assignment</u>	<u>NTE Amount</u>	<u>Effective</u>
Austin Avina	YLHS	Boys Football CIF	\$801	
10/28/23-11/17/23				
Mykaela Clemmer	El Dorado	Girls Lacrosse	\$2000	11/06/23-
01/26/24				
Amanda Monteverde	YLHS	Event Supv/Game Mngmt	\$1000	11/01/23-
06/13/24				
Augustin Oropeza	YLHS	Boys Wrestling	\$3207	11/13/23-
01/27/24				
Ken Putnam	El Dorado	Girls Golf	\$800	11/06/23-
12/01/23				
Michael Woodward	Esperanza	Event Supervision	\$1500	10/02/23-
06/30/24				

Substitute Teacher, 2023-2024 SY

Bernice Bonilla
Stacy Green
Shannon Hacker
Connie Learn
Naomi Liu
Jake Looney
Cesar Lopez de Lara Salgado

Osbaldo Rubalcava
Samantha Sotello
Guiseppe Vera
Stephanie Vu
Dennis Wilson
Jennifer Wong

**Placentia-Yorba Linda Unified School District
Board of Education Regular Meeting
December 12, 2023**

RETAINER AGREEMENT WITH FAGEN FRIEDMAN & FULFROST LLP

BACKGROUND

Fagen Friedman & Fulfroast LLP (F3 Law Group) is dedicated to supporting school districts in navigating complex legal issues in education and Human Resources.

The hourly legal fees for F3 Law Group are as follows:

	12/01/23-6/30/2024
Associate	\$280-\$310
Partner	\$345-\$380
Senior Partner	\$405
Senior Counsel/Of-Counsel	\$360-\$380
Paralegal	\$195-\$280
Law Clerk	\$280
Next Level Client Svs	\$180
Education Consultant	\$285
Communication Svs Consultant	\$305
Communication Svs Associate	\$100
Technology Discovery Associate	\$50

The F3 Law Group is a highly competent and well-respected legal services firm. The F3 Law Group is dedicated to the excellent, efficient, and economical representation of public schools including corporate, education, general practice, labor and employment, and litigation. The Human Resources Department seeks their support and advice in current and future layoff processes.

Financial Impact

Budgeted general funds, \$50,000

Administrator

Dr. Issaic Gates, Assistant Superintendent of Human Resources



AGREEMENT FOR LEGAL SERVICES

This agreement is by and between Placentia-Yorba Linda Unified School District (“Client”) and the law firm of Fagen Friedman & Fulfroast LLP (F3 Law) (“Attorney”). In consideration of the promises and the mutual agreements hereinafter contained, Attorney agrees to provide legal services to Client on the terms set forth below effective December 1, 2023:

1. **CONDITIONS.** This Agreement will not take effect, and Attorney will have no obligation to provide legal services, until Client returns a signed copy of this Agreement.

2. **SCOPE OF SERVICES.** Client hires Attorney as its legal representative/counsel with respect to matters Client specifically refers to Attorney. Attorney will provide those legal services reasonably required to represent Client. Attorney will take reasonable steps to keep Client informed of progress and to respond to Client’s inquiries.

3. **CLIENT’S DUTIES.** Client agrees to cooperate with Attorney and to communicate with candor while keeping the Attorney apprised of any information or developments which may come to Client’s attention, to abide by this Agreement, to pay Attorney’s bills on time and to keep Attorney advised of Client’s address and telephone number. Client will assist Attorney in providing information and documents necessary for the representation in the described matter.

4. **CONSULTANT SERVICES.** Attorney may provide consulting services, which may be referred to as Next Level Client Services, in addition to or in support of the legal services provided pursuant to this Agreement, through qualified non-attorney consultants, including but not limited to: governance training and assistance; communications services; education program planning and implementation; mentoring, coaching, and leadership; strategic planning and solutions; and advocacy at the local and state level.

5. **EMAIL COMMUNICATIONS/CLOUD-BASED COMPUTING.** In order to provide Client with efficient and convenient legal services, Attorney will frequently communicate and transmit documents using e-mail. In addition, Attorney uses a cloud computing service with servers located in a facility other than Attorney’s office. Most of Attorney’s electronic data, including emails and documents, are stored in this manner. Although Attorney will take reasonable precautions to keep email and other electronic data confidential and secure, because technology and cyber threats continue to evolve, there may be risks communicating and storing electronic data in this manner, including risks related to confidentiality and security. By entering into this Agreement, Client is consenting to such e-mail transmissions with Client and Client’s representatives and agents, as well as to having communications, documents and electronic data pertinent to Client’s matter(s) stored through a cloud-based service.

6. **LEGAL FEES AND BILLING PRACTICES.** Client agrees to pay by the hour, in minimum units of one tenth (.1) of an hour, at Attorney’s prevailing rates for all time spent on Client’s matter by Attorney’s legal personnel. Current hourly rates are noted in an attached rate schedule and the actual rate billed is based on the attorney’s number of years of experience.

The rates on this schedule, as well as the current job title designations/ classifications listed hereon, are subject to change on 30 days’ written notice to client. If Client declines to pay any increased

rates, Attorney will have the right to withdraw as Attorney for Client. The time charged will include the time Attorney spends on telephone calls relating to Client's matter, including calls with Client and other parties and attorneys. The legal personnel assigned to Client's matter may confer among themselves about the matter, as required and appropriate. When they do confer, each person will charge for the time expended, as long as the work done is reasonably necessary and not duplicative. Likewise, if more than one of the legal personnel attends a meeting or other proceeding, each will charge for the time spent.

7. COSTS AND OTHER CHARGES. (a) Attorney will incur various costs and expenses in performing legal services under this Agreement. Except as otherwise stated, Client agrees to pay for all costs, disbursements and expenses in addition to the hourly fees. These include fees fixed by law or assessed by public agencies, messenger and other delivery fees, out of office copying/reproduction costs, and travel costs (including mileage charged at the standard IRS rate, parking, transportation, meals and hotel costs, if applicable), and other similar items. The following costs shall not be charged:

In office Photocopying	No Charge
Facsimile Charges	No Charge
Postage	No Charge
On-line Legal Research Subscriptions	No Charge
Administrative Overhead	No Charge

(b) Out of town travel. Client agrees to pay transportation, meals, lodging and all other costs of any necessary out-of-town travel by law firm personnel. Client will also be charged the hourly rates for the time legal personnel spend traveling.

(c) Consultants and Investigators. To aid in the representation in Client's matter, it may become necessary to hire consultants or investigators. Client agrees to pay such fees and charges.

8. BILLING STATEMENTS. Attorney will send Client monthly statements for fees and costs incurred. Each statement will be payable within thirty (30) days of its mailing date. An interest charge of one percent (1%) per month shall be assessed on balances that are more than thirty (30) days past due. Client may request a statement at intervals of less than 30 days. If Client requests a bill, Attorney will provide one within 10 days. The statements shall include the amount, rate, basis of calculation or other method of determination of the fees and costs, which costs will be clearly identified by item and amount.

9. DISCHARGE AND WITHDRAWAL. Client may discharge Attorney at any time. Attorney may withdraw with Client's consent, for good cause or as allowed or required by law upon ten (10) days written notice. Good cause includes Client's breach of this Agreement, refusal to cooperate or to follow Attorney's advice on a material matter or any fact or circumstance that would render Attorney's continuing representation unlawful or unethical. When Attorney's services conclude, all unpaid charges will immediately become due and payable. Following the conclusion of Attorney's representation of Client, Attorney will, upon Client's request, deliver to Client the Client file(s) and property in Attorney's possession, whether or not Client has paid for all services. If Client has not requested delivery of the files, Attorney may destroy all such files in its possession seven (7) years after the conclusion of the representation.

10. DISCLAIMER OF GUARANTEE AND ESTIMATES. Nothing in this Agreement and nothing in Attorney's statements to Client will be construed as a promise or guarantee about the outcome of the matter. Attorney makes no such promises or guarantees. Attorney's comments about the outcome of the matter are expressions of opinion only. Actual fees may vary from estimates given.

11. ENTIRE AGREEMENT. This Agreement contains the entire agreement of the parties. No other agreement, statement, or promise made on or before the effective date of this Agreement will be binding on the parties.

12. MODIFICATION BY SUBSEQUENT AGREEMENT. This Agreement may be modified by subsequent agreement of the parties only by an instrument in writing signed by both of them or an oral agreement only to the extent that the parties carry it out.

13. SEVERABILITY IN EVENT OF PARTIAL INVALIDITY. If any provision of this Agreement is held in whole or in part to be unenforceable for any reason, the remainder of that provision and of the entire Agreement will be severable and remain in effect.

14. MEDIATION CLAUSE. If a dispute arises out of or relating to any aspect of this Agreement between the Client and Attorney, or the breach thereof, and if the dispute cannot be settled through negotiation, Attorney and Client agree to use mediation before resorting to arbitration, litigation, or any other dispute resolution procedure.

15. EFFECTIVE DATE. This Agreement will govern all legal services performed by Attorney on behalf of Client commencing with the date Attorney first performed services. The date at the beginning of this Agreement is for reference only. Even if this Agreement does not take effect, Client will be obligated to pay Attorney the reasonable value of any services Attorney may have performed for Client.

THE PARTIES HAVE READ AND UNDERSTOOD THE FOREGOING TERMS AND AGREE TO THEM AS OF THE DATE ATTORNEY FIRST PROVIDED SERVICES. THE CLIENT SHALL RECEIVE A FULLY EXECUTED DUPLICATE OF THIS AGREEMENT.

IN WITNESS WHEREOF, the parties have signed this Agreement for Legal Services.

Placentia-Yorba Linda Unified School
District

Fagen Friedman & Fulfrost LLP

Type or Print Name

Namita S. Brown

Name

Type or Print Title

Managing Partner

Title

District Authorized Signature



Signature

DATE: _____

DATE: November 30, 2023



PROFESSIONAL RATE SCHEDULE

Placentia-Yorba Linda Unified School District
December 1, 2023

1. HOURLY PROFESSIONAL RATES

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

Associate	\$280 - \$310 per hour
Partner	\$345 - \$380 per hour
Senior Partner*	\$405 per hour
Senior Counsel/Of-Counsel	\$360 - \$380 per hour
Paralegal	\$195 - \$280 per hour
Law Clerk	\$280 per hour
Next Level Client Services	\$180 per hour
Education Consultant	\$285 per hour
Communications Services Consultant	\$305 per hour
Communications Services Associate	\$100 per hour
Technology Discovery Associate	\$50 per hour

**Partners with 25+ years of experience.*

Travel time shall be charged only from the Attorney's nearest office to the destination and shall be prorated if the assigned Attorney travels for two or more clients on the same trip. If Client requests a specific Attorney, Client agrees to pay for all travel time of that specific Attorney in connection with the matter. For matters concerning compliance with state and federal voting rights laws and/or related subjects, Client agrees to pay for all travel time of assigned Attorney in connection with those matters.

2. ON-SITE LEGAL SERVICES

At Client's discretion and by prior arrangement of Client and Attorney, Attorney may provide regularly scheduled on-site legal services ("Office Hours") to address legal issues that may arise in Client's day-to-day operations. Office Hours, which include time Attorney spends at Client's facility as well as travel time, shall be provided at a reduced hourly rate of 90% of the Attorney's standard hourly rate.

3. COSTS AND EXPENSES

In office Photocopying	No Charge
Facsimile Charges	No Charge
Postage	No Charge
On-line Legal Research Subscriptions	No Charge
Administrative Overhead	No Charge
Mileage	IRS Standard Rate

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